City of Portland, Maine
Remote Finance Committee Meeting
Thursday, May 11, 2023
5:00 PM, Remote via ZOOM

AGENDA

PUBLIC COMMENT INFORMATION

To submit written public comment on an agenda item for which public comment is being accepted, email finance@portlandmaine.gov. Submissions must be received by 12:00 pm the day before the Finance Committee meeting to guarantee their inclusion in the agenda packet. All submissions must include the commenter's name and legal address. To help ensure your comment is submitted for the correct item, please include the name of the agenda item (see below).

ZOOM MEETING INFORMATION

This meeting will take place remotely using Zoom.
This meeting will be held remotely pursuant to the Remote Meeting Policy adopted by the Portland City Council and as authorized under 1 M.R.S. 403-B because of the existence of an emergency or urgent issue that requires the committee to meet by remote methods. Allow your computer to install the free Zoom app to get the best meeting experience. If you are not able to attend live, a recording will be available in the Agenda Center following the meeting. For agenda items where public comment is scheduled, you will need to use the "raise your hand" feature. To raise your hand via the telephone, please hit *9. You will be unmuted by the host when it is time for public comment.
Please click the link below to join the webinar:
https://portlandmaine-gov.zoom.us/j/84170832123?pwd=TURrZFE3b3A5eE40ZnhlZ2EzWHlKZz09
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Or One tap mobile :
+13126266799,,84170832123#,,,,*491075# US (Chicago)
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Dial(for higher quality, dial a number based on your current location):
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Webinar ID: 841 7083 2123
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International numbers available: https://portlandmaine-gov.zoom.us/u/kr1RWl0We

1. Introductions

2. Review of the FY24 City Manager's Recommended Budget

On Monday, April 24th the City Council unanimously approved Order 186-22/23 Receiving/Referring the City Manager's Fiscal Year 2024 Municipal Budget to the Finance Committee, Setting Date of Public Hearing on the Fiscal Year 2024 Municipal Budget and the Fiscal Year 2024 Appropriation Resolve. On Thursday, April 27th the Finance Committee began their detailed review. At tonight's meeting the Committee will hear budget presentations from various City Department Heads and administrative staff. Departments expected to be discussed include Planning & Urban Development, Health & Human Services, Parks & Recreation, and Public Works. This is a discussion item only – no action will be taken at the current meeting.

3. Adjournment (next meeting date Thursday 5/18 @ 5PM)

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund (100 & 107):					
General Fund					
City Council 11					
10011000 Total EXPENDITURE	$426,699	$369,800	$532,220	$105,521	24.73%
10011000 Total REVENUE	($5,000)	($5,000)	($55,000)	($50,000)	1000.00%
** **City Council NET**	**$421,699**	**$364,800**	**$477,220**	**$55,521**	**13.17%**
**** **City Council Net**	**$421,699**	**$364,800**	**$477,220**	**$55,521**	**13.17%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund (100 & 107):						
General Fund City Council 11						
*	**Payroll**	$152,535	$148,000	$158,632	$6,097	4.00%
*	**Benefits**	$2,326	$2,326	$2,326	$0	0.00%
*	**Administrative Svcs**	$46,250	$46,127	$52,600	$6,350	13.73%
*	**Contractual Services**	$213,900	$169,672	$301,800	$87,900	41.09%
*	**Maintenance & Repair**	$6,826	$0	$9,000	$2,174	31.85%
*	**Supplies**	$4,250	$3,063	$7,250	$3,000	70.59%
*	**Utilities**	$612	$612	$612	$0	0.00%
****	**City Council**	**$426,699**	**$369,800**	**$532,220**	**$105,521**	**24.73%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **City Clerk 12**					
10012000 Total EXPENDITURE	$681,447	$703,141	$1,085,708	$404,261	59.32%
10012000 Total REVENUE	($183,643)	($220,700)	($178,383)	$5,260	-2.86%
** **City Clerk NET**	**$497,804**	**$482,441**	**$907,325**	**$409,521**	**82.27%**
**** **City Clerk Net**	**$497,804**	**$482,441**	**$907,325**	**$409,521**	**82.27%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **City Clerk 12**						
*	**Payroll**	$579,539	$563,088	$639,563	$60,024	10.36%
*	**Benefits**	$600	$600	$600	$0	0.00%
*	**Administrative Svcs**	$7,549	$7,549	$14,011	$6,462	85.60%
*	**Contractual Services**	$49,164	$89,009	$67,639	$18,475	37.58%
*	**Maintenance & Repair**	$7,360	$5,660	$33,710	$26,350	358.02%
*	**Rentals**	$30,535	$30,535	$32,485	$1,950	6.39%
*	**Supplies**	$6,700	$6,700	$7,700	$1,000	14.93%
*	**Contributions**	$0	$0	$290,000	$290,000	---
****	**City Clerk**	**$681,447**	**$703,141**	**$1,085,708**	**$404,261**	**59.32%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
City Manager 13						
10013100 Total EXPENDITURE		$1,047,862	$1,054,556	$1,328,780	$280,918	26.81%
10013100 Total REVENUE		($915,794)	($883,947)	($1,011,867)	($96,073)	10.49%
**	**City Manager Administration NET**	**$132,068**	**$170,609**	**$316,913**	**$184,845**	**139.96%**
****	**City Manager Net**	**$132,068**	**$170,609**	**$316,913**	**$184,845**	**139.96%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
City Manager 13						
*	**Payroll**	$962,429	$984,728	$1,148,981	$186,552	19.38%
*	**Benefits**	$9,800	$4,000	$9,800	$0	0.00%
*	**Administrative Svcs**	$16,355	$11,600	$50,655	$34,300	209.72%
*	**Contractual Services**	$40,987	$34,900	$81,469	$40,482	98.77%
*	**Maintenance & Repair**	$5,655	$9,360	$22,239	$16,584	293.26%
*	**Rentals**	$1,920	$1,984	$1,920	$0	0.00%
*	**Supplies**	$7,000	$6,484	$10,000	$3,000	42.86%
*	**Utilities**	$3,716	$1,500	$3,716	$0	0.00%
****	**City Manager**	**$1,047,862**	**$1,054,556**	**$1,328,780**	**$280,918**	**26.81%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Assessor 14						
10014000	Total EXPENDITURE	$478,268	$452,094	$547,107	$68,839	14.39%
10014000	Total REVENUE	($500)	($500)	($500)	$0	0.00%
**	**Assessor NET**	**$477,768**	**$451,594**	**$546,607**	**$68,839**	**14.41%**
****	**Assessor Net**	**$477,768**	**$451,594**	**$546,607**	**$68,839**	**14.41%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Assessor 14						
*	**Payroll**	$435,898	$409,724	$453,457	$17,559	4.03%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$5,940	$5,940	$6,940	$1,000	16.84%
*	**Contractual Services**	$23,670	$23,670	$74,310	$50,640	213.94%
*	**Maintenance & Repair**	$3,500	$3,500	$3,500	$0	0.00%
*	**Rentals**	$1,200	$1,200	$1,200	$0	0.00%
*	**Supplies**	$7,700	$7,700	$7,700	$0	0.00%
*	**Utilities**	$360	$360	$0	($360)	-100.00%
****	**Assessor**	**$478,268**	**$452,094**	**$547,107**	**$68,839**	**14.39%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Finance 15						
10015000 Total REVENUE		($5,500,000)	$0	($4,430,000)	$1,070,000	-19.45%
**	**Finance Department NET**	**($5,500,000)**	**$0**	**($4,430,000)**	**$1,070,000**	**19.45%**
***	**Finance**	**($5,500,000)**	**$0**	**($4,430,000)**	**$1,070,000**	**19.45%**
10015100 Total EXPENDITURE		$1,320,399	$1,284,776	$1,392,938	$72,539	5.49%
10015100 Total REVENUE		($617,602)	($797,602)	($643,070)	($25,468)	4.12%
**	**Finance Administration NET**	**$702,797**	**$487,174**	**$749,868**	**$47,071**	**6.70%**
10015200 Total EXPENDITURE		$731,669	$764,289	$823,920	$92,251	12.61%
10015200 Total REVENUE		($11,603,678)	($13,774,288)	($13,115,618)	($1,511,940)	13.03%
**	**Treasury NET**	**($10,872,009)**	**($13,009,999)**	**($12,291,698)**	**($1,419,689)**	**-13.06%**
****	**Finance Net**	**($15,669,212)**	**($12,522,825)**	**($15,971,830)**	**($302,618)**	**-1.93%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Finance 15						
*	**Payroll**	$1,756,927	$1,711,177	$1,861,894	$104,967	5.97%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$138,369	$126,922	$138,274	($95)	-0.07%
*	**Contractual Services**	$115,206	$168,192	$172,506	$57,300	49.74%
*	**Maintenance & Repair**	$3,900	$4,900	$6,500	$2,600	66.67%
*	**Rentals**	$7,720	$7,270	$7,784	$64	0.83%
*	**Supplies**	$27,450	$27,700	$27,200	($250)	-0.91%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$2,496	$2,904	$2,700	$204	8.17%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Finance**	**$2,052,068**	**$2,049,065**	**$2,216,858**	**$164,790**	**8.03%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Finance 15						
Finance Administration 10015100						
*	**Payroll**	$1,223,139	$1,192,500	$1,293,069	$69,930	5.72%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$69,344	$64,722	$69,999	$655	0.94%
*	**Contractual Services**	$5,000	$3,700	$4,800	($200)	-4.00%
*	**Maintenance & Repair**	$1,000	$1,000	$2,250	$1,250	125.00%
*	**Rentals**	$5,220	$4,750	$5,000	($220)	-4.21%
*	**Supplies**	$14,200	$15,200	$15,120	$920	6.48%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$2,496	$2,904	$2,700	$204	8.17%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Finance Administration**	**$1,320,399**	**$1,284,776**	**$1,392,938**	**$72,539**	**5.49%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Treasury 10015200						
*	**Payroll**	$533,788	$518,677	$568,825	$35,037	6.56%
*	**Administrative Svcs**	$69,025	$62,200	$68,275	($750)	-1.09%
*	**Contractual Services**	$110,206	$164,492	$167,706	$57,500	52.18%
*	**Maintenance & Repair**	$2,900	$3,900	$4,250	$1,350	46.55%
*	**Rentals**	$2,500	$2,520	$2,784	$284	11.36%
*	**Supplies**	$13,250	$12,500	$12,080	($1,170)	-8.83%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Treasury**	**$731,669**	**$764,289**	**$823,920**	**$92,251**	**12.61%**
****	**Finance**	**$2,052,068**	**$2,049,065**	**$2,216,858**	**$164,790**	**8.03%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Legal 16						
10016000 Total EXPENDITURE		$1,050,737	$988,719	$1,081,002	$30,265	2.88%
10016000 Total REVENUE		($201,587)	($193,087)	($233,537)	($31,950)	15.85%
**	**Legal NET**	**$849,150**	**$795,632**	**$847,465**	**($1,685)**	**-0.20%**
****	**Legal Net**	**$849,150**	**$795,632**	**$847,465**	**($1,685)**	**-0.20%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Legal 16						
*	**Payroll**	$896,459	$810,000	$917,625	$21,166	2.36%
*	**Benefits**	$600	$100	$600	$0	0.00%
*	**Administrative Svcs**	$30,900	$30,900	$35,951	$5,051	16.35%
*	**Contractual Services**	$100,734	$125,500	$100,762	$28	0.03%
*	**Maintenance & Repair**	$11,804	$11,804	$12,572	$768	6.51%
*	**Supplies**	$10,000	$10,000	$13,000	$3,000	30.00%
*	**Utilities**	$240	$415	$492	$252	105.00%
****	**Legal**	**$1,050,737**	**$988,719**	**$1,081,002**	**$30,265**	**2.88%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Human Resources 17						
10017100 Total EXPENDITURE		$1,261,163	$1,228,790	$1,368,502	$107,339	8.51%
10017100 Total REVENUE		($56,388)	($56,388)	($71,420)	($15,032)	26.66%
**	**Human Resources NET**	**$1,204,775**	**$1,172,402**	**$1,297,082**	**$92,307**	**7.66%**
****	**Human Resources Net**	**$1,204,775**	**$1,172,402**	**$1,297,082**	**$92,307**	**7.66%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Human Resources 17						
*	**Payroll**	$1,021,076	$1,013,300	$1,164,649	$143,573	14.06%
*	**Benefits**	$100	$600	$300	$200	200.00%
*	**Administrative Svcs**	$54,930	$54,440	$79,825	$24,895	45.32%
*	**Contractual Services**	$147,885	$122,200	$78,150	($69,735)	-47.15%
*	**Maintenance & Repair**	$3,100	$3,100	$4,900	$1,800	58.06%
*	**Rentals**	$16,800	$16,500	$15,100	($1,700)	-10.12%
*	**Supplies**	$14,650	$16,150	$22,650	$8,000	54.61%
*	**Utilities**	$2,622	$2,500	$2,928	$306	11.67%
********	**Human Resources**	**$1,261,163**	**$1,228,790**	**$1,368,502**	**$107,339**	**8.51%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Parking 18					
10018100 Total EXPENDITURE	$1,534,970	$1,453,574	$1,561,443	$26,473	1.72%
10018100 Total REVENUE	($6,942,000)	($7,185,100)	($7,186,120)	($244,120)	3.52%
** **Parking Administration NET**	**($5,407,030)**	**($5,731,526)**	**($5,624,677)**	**($217,647)**	**-4.03%**
10018200 Total EXPENDITURE	$304,572	$306,738	$293,774	($10,798)	-3.55%
10018200 Total REVENUE	($593,334)	($627,500)	($664,010)	($70,676)	11.91%
** **Elm Street Garage NET**	**($288,762)**	**($320,762)**	**($370,236)**	**($81,474)**	**-28.21%**
10018300 Total EXPENDITURE	$516,845	$505,240	$506,836	($10,009)	-1.94%
10018300 Total REVENUE	($1,430,442)	($1,432,300)	($1,517,090)	($86,648)	6.06%
** **Spring Street Garage NET**	**($913,597)**	**($927,060)**	**($1,010,254)**	**($96,657)**	**-10.58%**
10018400 Total EXPENDITURE	$117,800	$128,562	$119,120	$1,320	1.12%
10018400 Total REVENUE	($1,000,000)	($1,020,000)	($1,000,000)	$0	0.00%
** **Temple Street Garage NET**	**($882,200)**	**($891,438)**	**($880,880)**	**$1,320**	**0.15%**
**** **Parking Net**	**($7,491,589)**	**($7,870,786)**	**($7,886,047)**	**($394,458)**	**-5.27%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Parking 18						
*	**Payroll**	$1,541,607	$1,495,423	$1,550,627	$9,020	0.59%
*	**Benefits**	$6,800	$6,650	$6,680	($120)	-1.76%
*	**Administrative Svcs**	$37,062	$29,962	$33,980	($3,082)	-8.32%
*	**Contractual Services**	$351,334	$290,019	$352,637	$1,303	0.37%
*	**Maintenance & Repair**	$191,893	$231,275	$175,400	($16,493)	-8.59%
*	**Rentals**	$143,094	$143,094	$145,649	$2,555	1.79%
*	**Supplies**	$94,325	$94,165	$82,125	($12,200)	-12.93%
*	**Minor Capital Items**	$0	$0	$22,200	$22,200	---
*	**Utilities**	$65,912	$62,136	$65,435	($477)	-0.72%
*	**Contributions**	$1,440	$1,440	$1,440	$0	0.00%
*	**Capital Outlay**	$40,720	$39,950	$45,000	$4,280	10.51%
****	**Parking**	**$2,474,187**	**$2,394,114**	**$2,481,173**	**$6,986**	**0.28%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Parking 18						
Parking Administration 10018100						
*	**Payroll**	$1,021,424	$967,883	$1,036,467	$15,043	1.47%
*	**Benefits**	$4,600	$4,450	$4,480	($120)	-2.61%
*	**Administrative Svcs**	$18,500	$11,400	$14,860	($3,640)	-19.68%
*	**Contractual Services**	$256,000	$240,032	$254,440	($1,560)	-0.61%
*	**Maintenance & Repair**	$6,200	$1,700	$3,960	($2,240)	-36.13%
*	**Rentals**	$143,094	$143,094	$145,649	$2,555	1.79%
*	**Supplies**	$73,500	$73,500	$67,800	($5,700)	-7.76%
*	**Minor Capital Items**	$0	$0	$22,200	$22,200	---
*	**Utilities**	$10,212	$10,075	$10,147	($65)	-0.64%
*	**Contributions**	$1,440	$1,440	$1,440	$0	0.00%
**	**Parking Administration**	**$1,534,970**	**$1,453,574**	**$1,561,443**	**$26,473**	**1.72%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Elm Street Garage 10018200						
*	**Payroll**	$212,867	$214,577	$204,784	($8,083)	-3.80%
*	**Benefits**	$1,100	$1,100	$1,100	$0	0.00%
*	**Contractual Services**	$32,830	$33,600	$36,817	$3,987	12.14%
*	**Maintenance & Repair**	$38,280	$38,225	$31,100	($7,180)	-18.76%
*	**Supplies**	$5,525	$5,425	$5,525	$0	0.00%
*	**Utilities**	$13,970	$13,811	$14,448	$478	3.42%
**	**Elm Street Garage**	**$304,572**	**$306,738**	**$293,774**	**($10,798)**	**-3.55%**

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	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Spring Street Garage 10018300						
*	**Payroll**	$307,316	$312,963	$309,376	$2,060	0.67%
*	**Benefits**	$1,100	$1,100	$1,100	$0	0.00%
*	**Contractual Services**	$62,504	$16,387	$61,380	($1,124)	-1.80%
*	**Maintenance & Repair**	$48,175	$81,350	$40,340	($7,835)	-16.26%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$15,300	$15,240	$8,800	($6,500)	-42.48%
*	**Utilities**	$41,730	$38,250	$40,840	($890)	-2.13%
*	**Capital Outlay**	$40,720	$39,950	$45,000	$4,280	10.51%
**	**Spring Street Garage**	**$516,845**	**$505,240**	**$506,836**	**($10,009)**	**-1.94%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Temple Street Garage 10018400						
*	**Administrative Svcs**	$18,562	$18,562	$19,120	$558	3.01%
*	**Maintenance & Repair**	$99,238	$110,000	$100,000	$762	0.77%
**	**Temple Street Garage**	**$117,800**	**$128,562**	**$119,120**	**$1,320**	**1.12%**
****	**Parking**	**$2,474,187**	**$2,394,114**	**$2,481,173**	**$6,986**	**0.28%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Housing & Economic Development 19					
10019100 Total EXPENDITURE	$883,824	$503,405	$979,625	$95,801	10.84%
10019100 Total REVENUE	($883,824)	($503,405)	($979,625)	($95,801)	10.84%
** **Economic Development Admin NET**	**$0**	**$0**	**$0**	**$0**	---
10019200 Total EXPENDITURE	$28,522	$25,875	$39,122	$10,600	37.16%
10019200 Total REVENUE	($28,522)	($25,875)	($39,122)	($10,600)	37.16%
** **Portland Development Corp NET**	**$0**	**$0**	**$0**	**$0**	---
10019300 Total EXPENDITURE	$574,738	$492,780	$778,390	$203,652	35.43%
10019300 Total REVENUE	($574,738)	($492,780)	($678,390)	($103,652)	18.03%
** **Housing & Community Dev NET**	**$0**	**$0**	**$100,000**	**$100,000**	---
**** **Housing & Economic Development Net**	**$0**	**$0**	**$100,000**	**$100,000**	---

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Housing & Economic Development 19**						
*	**Payroll**	$1,279,427	$857,780	$1,273,515	($5,912)	-0.46%
*	**Benefits**	$960	$200	$1,560	$600	62.50%
*	**Operating Transfers**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$16,970	$13,170	$32,320	$15,350	90.45%
*	**Contractual Services**	$174,297	$142,550	$268,297	$94,000	53.93%
*	**Maintenance & Repair**	$2,870	$1,800	$3,185	$315	10.98%
*	**Rentals**	$2,400	$1,200	$2,100	($300)	-12.50%
*	**Supplies**	$9,500	$4,700	$6,500	($3,000)	-31.58%
*	**Minor Capital Items**	$0	$0	$9,000	$9,000	---
*	**Utilities**	$660	$660	$660	$0	0.00%
*	**Contributions**	$0	$0	$200,000	$200,000	---
****	**Housing & Economic Development**	**$1,487,084**	**$1,022,060**	**$1,797,137**	**$310,053**	**20.85%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Housing & Economic Development 19						
Economic Development Admin 10019100						
*	**Payroll**	$704,689	$365,000	$595,125	($109,564)	-15.55%
*	**Benefits**	$960	$200	$1,560	$600	62.50%
*	**Operating Transfers**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$12,095	$8,295	$12,845	$750	6.20%
*	**Contractual Services**	$151,400	$122,300	$149,400	($2,000)	-1.32%
*	**Maintenance & Repair**	$2,870	$1,800	$3,185	$315	10.98%
*	**Rentals**	$2,400	$1,200	$2,100	($300)	-12.50%
*	**Supplies**	$8,750	$3,950	$5,750	($3,000)	-34.29%
*	**Minor Capital Items**	$0	$0	$9,000	$9,000	---
*	**Utilities**	$660	$660	$660	$0	0.00%
*	**Contributions**	$0	$0	$200,000	$200,000	---
**	**Economic Development Admin**	**$883,824**	**$503,405**	**$979,625**	**$95,801**	**10.84%**

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	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Portland Development Corp 10019200						
*	**Administrative Svcs**	$4,875	$4,875	$19,475	$14,600	299.49%
*	**Contractual Services**	$22,897	$20,250	$18,897	($4,000)	-17.47%
*	**Supplies**	$750	$750	$750	$0	0.00%
**	**Portland Development Corp**	**$28,522**	**$25,875**	**$39,122**	**$10,600**	**37.16%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Housing & Community Dev 10019300						
*	**Payroll**	$574,738	$492,780	$678,390	$103,652	18.03%
*	**Contractual Services**	$0	$0	$100,000	$100,000	---
**	**Housing & Community Dev**	**$574,738**	**$492,780**	**$778,390**	**$203,652**	**35.43%**
****	**Housing & Economic Development**	**$1,487,084**	**$1,022,060**	**$1,797,137**	**$310,053**	**20.85%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Police Department 21						
10021100 Total EXPENDITURE		$1,329,925	$1,290,344	$1,371,288	$41,363	3.11%
10021100 Total REVENUE		($165,827)	($161,783)	($165,827)	$0	0.00%
**	**Police Administration NET**	**$1,164,098**	**$1,128,561**	**$1,205,461**	**$41,363**	**3.55%**
10021200 Total EXPENDITURE		$10,837,455	$10,646,683	$11,506,750	$669,295	6.18%
10021200 Total REVENUE		($1,169,087)	($1,190,070)	($1,019,087)	$150,000	-12.83%
**	**Uniformed Operations Group NET**	**$9,668,368**	**$9,456,613**	**$10,487,663**	**$819,295**	**8.47%**
10021300 Total EXPENDITURE		$2,047,944	$2,236,469	$2,272,627	$224,683	10.97%
10021300 Total REVENUE		($355,922)	($357,709)	($374,711)	($18,789)	5.28%
**	**Bureau Investigative Services NET**	**$1,692,022**	**$1,878,760**	**$1,897,916**	**$205,894**	**12.17%**
10021400 Total EXPENDITURE		$966,425	$963,262	$997,159	$30,734	3.18%
10021400 Total REVENUE		($78,888)	($67,500)	($78,888)	$0	0.00%
**	**Police Operation Support Svcs NET**	**$887,537**	**$895,762**	**$918,271**	**$30,734**	**3.46%**
10021800 Total EXPENDITURE		$580,738	$475,013	$503,433	($77,305)	-13.31%
10021800 Total REVENUE		($580,738)	($475,013)	($503,433)	$77,305	-13.31%
**	**Jetport Security NET**	**$0**	**$0**	**$0**	**$0**	**---**
****	**Police Department Net**	**$13,412,025**	**$13,359,696**	**$14,509,311**	**$1,097,286**	**8.18%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Police Department 21						
*	**Payroll**	$14,743,421	$14,731,366	$15,566,426	$823,005	5.58%
*	**Benefits**	$221,235	$164,616	$229,780	$8,545	3.86%
*	**Administrative Svcs**	$218,860	$160,781	$240,810	$21,950	10.03%
*	**Contractual Services**	$173,209	$178,479	$174,709	$1,500	0.87%
*	**Maintenance & Repair**	$95,677	$84,891	$132,247	$36,570	38.22%
*	**Rentals**	$18,933	$15,850	$18,738	($195)	-1.03%
*	**Supplies**	$266,564	$248,184	$262,639	($3,925)	-1.47%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$24,588	$27,604	$25,908	$1,320	5.37%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Police Department**	**$15,762,487**	**$15,611,771**	**$16,651,257**	**$888,770**	**5.64%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Police Department 21						
Police Administration 10021100						
*	**Payroll**	$1,301,147	$1,239,496	$1,337,510	$36,363	2.79%
*	**Benefits**	$7,060	$3,800	$7,060	$0	0.00%
*	**Administrative Svcs**	$17,010	$17,853	$22,010	$5,000	29.39%
*	**Contractual Services**	$0	$24,356	$0	$0	---
*	**Maintenance & Repair**	$400	$200	$400	$0	0.00%
*	**Rentals**	$2,508	$1,926	$2,508	$0	0.00%
*	**Supplies**	$1,800	$1,594	$1,800	$0	0.00%
*	**Utilities**	$0	$1,119	$0	$0	---
**	**Police Administration**	**$1,329,925**	**$1,290,344**	**$1,371,288**	**$41,363**	**3.11%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Uniformed Operations Group 10021200						
*	**Payroll**	$10,179,041	$10,065,111	$10,809,486	$630,445	6.19%
*	**Benefits**	$164,300	$147,771	$172,325	$8,025	4.88%
*	**Administrative Svcs**	$44,185	$19,570	$51,435	$7,250	16.41%
*	**Contractual Services**	$161,109	$142,220	$161,109	$0	0.00%
*	**Maintenance & Repair**	$55,607	$51,717	$78,982	$23,375	42.04%
*	**Rentals**	$7,471	$7,026	$7,276	($195)	-2.61%
*	**Supplies**	$202,054	$189,738	$201,129	($925)	-0.46%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$23,688	$23,530	$25,008	$1,320	5.57%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Uniformed Operations Group**	**$10,837,455**	**$10,646,683**	**$11,506,750**	**$669,295**	**6.18%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Bureau Investigative Services 10021300						
*	**Payroll**	$2,000,988	$2,208,636	$2,224,151	$223,163	11.15%
*	**Benefits**	$28,060	$7,700	$28,580	$520	1.85%
*	**Administrative Svcs**	$1,280	$1,074	$1,280	$0	0.00%
*	**Contractual Services**	$3,300	$1,692	$3,300	$0	0.00%
*	**Maintenance & Repair**	$2,000	$1,289	$2,000	$0	0.00%
*	**Rentals**	$1,916	$1,498	$1,916	$0	0.00%
*	**Supplies**	$10,400	$13,305	$11,400	$1,000	9.62%
*	**Utilities**	$0	$1,275	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Bureau Investigative Services**	**$2,047,944**	**$2,236,469**	**$2,272,627**	**$224,683**	**10.97%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Police Operation Support Svcs 10021400						
*	**Payroll**	$704,423	$746,606	$718,012	$13,589	1.93%
*	**Benefits**	$5,000	$3,459	$5,000	$0	0.00%
*	**Administrative Svcs**	$155,385	$122,284	$163,085	$7,700	4.96%
*	**Contractual Services**	$8,800	$10,211	$10,300	$1,500	17.05%
*	**Maintenance & Repair**	$36,970	$31,435	$49,915	$12,945	35.01%
*	**Rentals**	$5,637	$5,300	$5,637	$0	0.00%
*	**Supplies**	$49,310	$42,287	$44,310	($5,000)	-10.14%
*	**Utilities**	$900	$1,680	$900	$0	0.00%
**	**Police Operation Support Svcs**	**$966,425**	**$963,262**	**$997,159**	**$30,734**	**3.18%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Security 10021800						
*	**Payroll**	$557,822	$471,517	$477,267	($80,555)	-14.44%
*	**Benefits**	$16,815	$1,886	$16,815	$0	0.00%
*	**Administrative Svcs**	$1,000	$0	$3,000	$2,000	200.00%
*	**Maintenance & Repair**	$700	$250	$950	$250	35.71%
*	**Rentals**	$1,401	$100	$1,401	$0	0.00%
*	**Supplies**	$3,000	$1,260	$4,000	$1,000	33.33%
**	**Jetport Security**	**$580,738**	**$475,013**	**$503,433**	**($77,305)**	**-13.31%**
****	**Police Department**	**$15,762,487**	**$15,611,771**	**$16,651,257**	**$888,770**	**5.64%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Fire Department 22					
10022000 Total REVENUE	$0	($1,623)	$0	$0	---
** **Fire Department NET**	**$0**	**($1,623)**	**$0**	**$0**	---
*** **Fire**	**$0**	**($1,623)**	**$0**	**$0**	---
10022100 Total EXPENDITURE	$769,636	$814,013	$899,791	$130,155	16.91%
10022100 Total REVENUE	($103,785)	($103,785)	($103,785)	$0	0.00%
** **Fire Administration NET**	**$665,851**	**$710,228**	**$796,006**	**$130,155**	**19.55%**
10022200 Total EXPENDITURE	$326,899	$347,809	$359,553	$32,654	9.99%
10022200 Total REVENUE	($34,921)	($34,921)	($34,921)	$0	0.00%
** **Fire Code Enforce & Comm Svcs NET**	**$291,978**	**$312,888**	**$324,632**	**$32,654**	**11.18%**
10022300 Total EXPENDITURE	$15,878,547	$16,308,324	$16,492,965	$614,418	3.87%
10022300 Total REVENUE	($3,769,300)	($3,782,740)	($3,969,300)	($200,000)	5.31%
** **Fire Field Operations NET**	**$12,109,247**	**$12,525,584**	**$12,523,665**	**$414,418**	**3.42%**
10022400 Total EXPENDITURE	$935,001	$943,696	$1,045,755	$110,754	11.85%
10022400 Total REVENUE	($134,250)	($134,250)	($134,250)	$0	0.00%
** **Fire Operation Support Svcs NET**	**$800,751**	**$809,446**	**$911,505**	**$110,754**	**13.83%**
10022800 Total EXPENDITURE	$1,263,589	$1,101,953	$1,474,498	$210,909	16.69%
10022800 Total REVENUE	($1,263,589)	($1,101,953)	($1,474,498)	($210,909)	16.69%
** **Air Rescue Station NET**	**$0**	**$0**	**$0**	**$0**	---
**** **Fire Department Net**	**$13,867,827**	**$14,356,523**	**$14,555,808**	**$687,981**	**4.96%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Fire Department 22						
*	**Payroll**	$16,685,619	$17,041,801	$17,398,041	$712,422	4.27%
*	**Benefits**	$260,910	$283,935	$276,604	$15,694	6.02%
*	**Administrative Svcs**	$288,883	$272,058	$366,993	$78,110	27.04%
*	**Contractual Services**	$152,919	$149,841	$189,173	$36,254	23.71%
*	**Maintenance & Repair**	$573,218	$561,548	$682,906	$109,688	19.14%
*	**Rentals**	$434,710	$434,710	$464,416	$29,706	6.83%
*	**Supplies**	$500,498	$504,995	$561,313	$60,815	12.15%
*	**Minor Capital Items**	$8,592	$8,592	$0	($8,592)	-100.00%
*	**Utilities**	$268,323	$258,315	$283,116	$14,793	5.51%
*	**Capital Outlay**	$0	$0	$50,000	$50,000	---
****	**Fire Department**	**$19,173,672**	**$19,515,795**	**$20,272,562**	**$1,098,890**	**5.73%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fire Department 22						
Fire Administration 10022100						
*	**Payroll**	$706,148	$749,670	$830,588	$124,440	17.62%
*	**Benefits**	$1,600	$1,600	$1,600	$0	0.00%
*	**Administrative Svcs**	$19,058	$19,258	$23,073	$4,015	21.07%
*	**Contractual Services**	$2,150	$2,150	$2,350	$200	9.30%
*	**Maintenance & Repair**	$0	$675	$0	$0	---
*	**Rentals**	$8,160	$8,160	$8,160	$0	0.00%
*	**Supplies**	$30,300	$30,300	$31,800	$1,500	4.95%
*	**Utilities**	$2,220	$2,200	$2,220	$0	0.00%
**	**Fire Administration**	**$769,636**	**$814,013**	**$899,791**	**$130,155**	**16.91%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fire Code Enforce & Comm Svcs 10022200						
*	**Payroll**	$305,793	$325,793	$335,732	$29,939	9.79%
*	**Benefits**	$0	$100	$0	$0	---
*	**Administrative Svcs**	$8,700	$9,200	$11,915	$3,215	36.95%
*	**Contractual Services**	$2,500	$2,500	$2,000	($500)	-20.00%
*	**Maintenance & Repair**	$0	$310	$0	$0	---
*	**Supplies**	$6,450	$6,450	$6,450	$0	0.00%
*	**Utilities**	$3,456	$3,456	$3,456	$0	0.00%
**	**Fire Code Enforce & Comm Svcs**	**$326,899**	**$347,809**	**$359,553**	**$32,654**	**9.99%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fire Field Operations 10022300						
*	**Payroll**	$14,617,995	$14,984,622	$14,998,420	$380,425	2.60%
*	**Benefits**	$242,035	$272,035	$254,154	$12,119	5.01%
*	**Administrative Svcs**	$205,970	$222,525	$263,100	$57,130	27.74%
*	**Contractual Services**	$124,286	$124,286	$139,666	$15,380	12.37%
*	**Maintenance & Repair**	$297,175	$297,175	$342,875	$45,700	15.38%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$367,880	$384,475	$419,214	$51,334	13.95%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$23,206	$23,206	$25,536	$2,330	10.04%
*	**Capital Outlay**	$0	$0	$50,000	$50,000	---
**	**Fire Field Operations**	**$15,878,547**	**$16,308,324**	**$16,492,965**	**$614,418**	**3.87%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fire Operation Support Svcs 10022400						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$1,075	$1,075	$1,075	$0	0.00%
*	**Contractual Services**	$20,205	$20,205	$22,005	$1,800	8.91%
*	**Maintenance & Repair**	$211,693	$220,388	$273,531	$61,838	29.21%
*	**Rentals**	$426,550	$426,550	$456,256	$29,706	6.96%
*	**Supplies**	$55,900	$55,900	$55,000	($900)	-1.61%
*	**Utilities**	$219,578	$219,578	$237,888	$18,310	8.34%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Fire Operation Support Svcs**	**$935,001**	**$943,696**	**$1,045,755**	**$110,754**	**11.85%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Air Rescue Station 10022800						
*	**Payroll**	$1,055,683	$981,716	$1,233,301	$177,618	16.82%
*	**Benefits**	$17,275	$10,200	$20,850	$3,575	20.69%
*	**Administrative Svcs**	$54,080	$20,000	$67,830	$13,750	25.43%
*	**Contractual Services**	$3,778	$700	$23,152	$19,374	512.81%
*	**Maintenance & Repair**	$64,350	$43,000	$66,500	$2,150	3.34%
*	**Supplies**	$39,968	$27,870	$48,849	$8,881	22.22%
*	**Minor Capital Items**	$8,592	$8,592	$0	($8,592)	-100.00%
*	**Utilities**	$19,863	$9,875	$14,016	($5,847)	-29.44%
**	**Air Rescue Station**	**$1,263,589**	**$1,101,953**	**$1,474,498**	**$210,909**	**16.69%**
****	**Fire Department**	**$19,173,672**	**$19,515,795**	**$20,272,562**	**$1,098,890**	**5.73%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Dispatch Services 23					
10023500 Total EXPENDITURE	$2,418,809	$3,196,492	$3,694,113	$1,275,304	52.72%
10023500 Total REVENUE	($1,127,544)	($1,127,544)	($1,791,996)	($664,452)	58.93%
** **Dispatch Services NET**	**$1,291,265**	**$2,068,948**	**$1,902,117**	**$610,852**	**47.31%**
**** **Dispatch Services Net**	**$1,291,265**	**$2,068,948**	**$1,902,117**	**$610,852**	**47.31%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Dispatch Services 23						
*	**Payroll**	$2,307,362	$2,672,424	$3,248,972	$941,610	40.81%
*	**Benefits**	$13,100	$7,875	$13,100	$0	0.00%
*	**Administrative Svcs**	$11,925	$9,916	$12,275	$350	2.94%
*	**Contractual Services**	$19,910	$440,180	$349,686	$329,776	1656.33%
*	**Maintenance & Repair**	$12,431	$2,800	$12,530	$99	0.80%
*	**Rentals**	$666	$170	$810	$144	21.62%
*	**Supplies**	$21,375	$15,358	$23,500	$2,125	9.94%
*	**Minor Capital Items**	$15,000	$35,763	$15,000	$0	0.00%
*	**Utilities**	$17,040	$12,006	$18,240	$1,200	7.04%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Dispatch Services**	**$2,418,809**	**$3,196,492**	**$3,694,113**	**$1,275,304**	**52.72%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Dept of Planning & Development 24						
10024100 Total EXPENDITURE		$255,084	$254,334	$282,684	$27,600	10.82%
10024100 Total REVENUE		($30,000)	($30,000)	($30,000)	$0	0.00%
**	**Planning & Development Admin NET**	**$225,084**	**$224,334**	**$252,684**	**$27,600**	**12.26%**
10024200 Total EXPENDITURE		$1,316,183	$1,533,936	$1,616,527	$300,344	22.82%
10024200 Total REVENUE		($653,322)	($935,233)	($825,350)	($172,028)	26.33%
**	**Planning NET**	**$662,861**	**$598,703**	**$791,177**	**$128,316**	**19.36%**
****	**Dept of Planning & Development Net**	**$887,945**	**$823,037**	**$1,043,861**	**$155,916**	**17.56%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Dept of Planning & Development 24**						
*	**Payroll**	$1,265,757	$1,212,407	$1,358,827	$93,070	7.35%
*	**Benefits**	$1,950	$1,400	$3,100	$1,150	58.97%
*	**Administrative Svcs**	$17,650	$14,700	$28,600	$10,950	62.04%
*	**Contractual Services**	$203,115	$478,168	$413,800	$210,685	103.73%
*	**Maintenance & Repair**	$48,060	$54,634	$46,200	($1,860)	-3.87%
*	**Rentals**	$14,839	$9,500	$9,000	($5,839)	-39.35%
*	**Supplies**	$18,696	$16,261	$38,700	$20,004	106.99%
*	**Utilities**	$1,200	$1,200	$984	($216)	-18.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Dept of Planning & Development**	**$1,571,267**	**$1,788,270**	**$1,899,211**	**$327,944**	**20.87%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Dept of Planning & Development 24						
Planning & Development Admin 10024100						
*	**Payroll**	$248,534	$248,884	$264,634	$16,100	6.48%
*	**Benefits**	$1,100	$1,100	$1,800	$700	63.64%
*	**Administrative Svcs**	$4,700	$3,600	$8,000	$3,300	70.21%
*	**Contractual Services**	$250	$250	$500	$250	100.00%
*	**Maintenance & Repair**	$0	$0	$1,500	$1,500	---
*	**Supplies**	$500	$500	$6,250	$5,750	1150.00%
**	**Planning & Development Admin**	**$255,084**	**$254,334**	**$282,684**	**$27,600**	**10.82%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Planning 10024200						
*	**Payroll**	$1,017,223	$963,523	$1,094,193	$76,970	7.57%
*	**Benefits**	$850	$300	$1,300	$450	52.94%
*	**Administrative Svcs**	$12,950	$11,100	$20,600	$7,650	59.07%
*	**Contractual Services**	$202,865	$477,918	$413,300	$210,435	103.73%
*	**Maintenance & Repair**	$48,060	$54,634	$44,700	($3,360)	-6.99%
*	**Rentals**	$14,839	$9,500	$9,000	($5,839)	-39.35%
*	**Supplies**	$18,196	$15,761	$32,450	$14,254	78.33%
*	**Utilities**	$1,200	$1,200	$984	($216)	-18.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Planning**	**$1,316,183**	**$1,533,936**	**$1,616,527**	**$300,344**	**22.82%**
****	**Dept of Planning & Development**	**$1,571,267**	**$1,788,270**	**$1,899,211**	**$327,944**	**20.87%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Permitting & Inspections 25						
10025100 Total EXPENDITURE		$193,366	$204,031	$206,737	$13,371	6.91%
**	**Permitting & Inspections Admin NET**	**$193,366**	**$204,031**	**$206,737**	**$13,371**	**6.91%**
10025200 Total EXPENDITURE		$1,254,118	$1,256,080	$1,381,204	$127,086	10.13%
10025200 Total REVENUE		($2,860,500)	($3,136,000)	($2,920,700)	($60,200)	2.10%
**	**Inspections NET**	**($1,606,382)**	**($1,879,920)**	**($1,539,496)**	**$66,886**	**4.16%**
10025300 Total EXPENDITURE		$653,111	$653,242	$824,333	$171,222	26.22%
10025300 Total REVENUE		($908,428)	($919,478)	($919,478)	($11,050)	1.22%
**	**Housing Safety NET**	**($255,317)**	**($266,236)**	**($95,145)**	**$160,172**	**62.73%**
10025400 Total EXPENDITURE		$356,150	$361,309	$372,004	$15,854	4.45%
10025400 Total REVENUE		($1,513,661)	($1,534,161)	($1,672,334)	($158,673)	10.48%
**	**Business Licensing NET**	**($1,157,511)**	**($1,172,852)**	**($1,300,330)**	**($142,819)**	**-12.34%**
****	**Permitting & Inspections Net**	**($2,825,844)**	**($3,114,977)**	**($2,728,234)**	**$97,610**	**3.45%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Permitting & Inspections 25**						
*	**Payroll**	$2,254,214	$2,277,750	$2,555,682	$301,468	13.37%
*	**Benefits**	$14,050	$13,450	$16,950	$2,900	20.64%
*	**Administrative Svcs**	$22,780	$22,505	$30,825	$8,045	35.32%
*	**Contractual Services**	$89,819	$92,643	$99,485	$9,666	10.76%
*	**Maintenance & Repair**	$23,184	$14,796	$6,773	($16,411)	-70.79%
*	**Rentals**	$4,368	$4,368	$4,368	$0	0.00%
*	**Supplies**	$41,430	$42,250	$61,855	$20,425	49.30%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$6,900	$6,900	$8,340	$1,440	20.87%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Permitting & Inspections**	**$2,456,745**	**$2,474,662**	**$2,784,278**	**$327,533**	**13.33%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Permitting & Inspections 25						
Permitting & Inspections Admin 10025100						
*	**Payroll**	$185,935	$197,000	$201,166	$15,231	8.19%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$600	$725	$1,100	$500	83.33%
*	**Contractual Services**	$200	$200	$200	$0	0.00%
*	**Maintenance & Repair**	$1,946	$1,946	$811	($1,135)	-58.32%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$4,025	$3,500	$2,800	($1,225)	-30.43%
*	**Utilities**	$660	$660	$660	$0	0.00%
**	**Permitting & Inspections Admin**	**$193,366**	**$204,031**	**$206,737**	**$13,371**	**6.91%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Inspections 10025200						
*	**Payroll**	$1,171,796	$1,175,300	$1,302,033	$130,237	11.11%
*	**Benefits**	$6,600	$6,000	$7,200	$600	9.09%
*	**Administrative Svcs**	$17,200	$17,200	$22,470	$5,270	30.64%
*	**Contractual Services**	$12,000	$13,200	$14,500	$2,500	20.83%
*	**Maintenance & Repair**	$13,242	$9,500	$3,601	($9,641)	-72.81%
*	**Rentals**	$1,800	$1,800	$1,800	$0	0.00%
*	**Supplies**	$27,700	$29,300	$25,700	($2,000)	-7.22%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$3,780	$3,780	$3,900	$120	3.17%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Inspections**	**$1,254,118**	**$1,256,080**	**$1,381,204**	**$127,086**	**10.13%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Housing Safety 10025300						
*	**Payroll**	$590,947	$593,300	$739,718	$148,771	25.18%
*	**Benefits**	$4,800	$4,800	$6,300	$1,500	31.25%
*	**Administrative Svcs**	$3,725	$3,325	$5,850	$2,125	57.05%
*	**Contractual Services**	$42,399	$44,323	$46,960	$4,561	10.76%
*	**Maintenance & Repair**	$6,346	$2,600	$1,741	($4,605)	-72.57%
*	**Rentals**	$504	$504	$504	$0	0.00%
*	**Supplies**	$3,250	$3,250	$20,800	$17,550	540.00%
*	**Utilities**	$1,140	$1,140	$2,460	$1,320	115.79%
**	**Housing Safety**	**$653,111**	**$653,242**	**$824,333**	**$171,222**	**26.22%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Business Licensing 10025400						
*	**Payroll**	$305,536	$312,150	$312,765	$7,229	2.37%
*	**Benefits**	$2,650	$2,650	$3,450	$800	30.19%
*	**Administrative Svcs**	$1,255	$1,255	$1,405	$150	11.95%
*	**Contractual Services**	$35,220	$34,920	$37,825	$2,605	7.40%
*	**Maintenance & Repair**	$1,650	$750	$620	($1,030)	-62.42%
*	**Rentals**	$2,064	$2,064	$2,064	$0	0.00%
*	**Supplies**	$6,455	$6,200	$12,555	$6,100	94.50%
*	**Utilities**	$1,320	$1,320	$1,320	$0	0.00%
**	**Business Licensing**	**$356,150**	**$361,309**	**$372,004**	**$15,854**	**4.45%**
****	**Permitting & Inspections**	**$2,456,745**	**$2,474,662**	**$2,784,278**	**$327,533**	**13.33%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Information Technology 29						
10029100 Total EXPENDITURE		$2,892,962	$0	$3,212,243	$319,281	11.04%
10029100 Total REVENUE		($322,599)	$0	($380,407)	($57,808)	17.92%
**	**Information Technology NET**	**$2,570,363**	**$0**	**$2,831,836**	**$261,473**	**10.17%**
****	**Information Technology Net**	**$2,570,363**	**$0**	**$2,831,836**	**$261,473**	**10.17%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23

General Fund
Information Technology 29

*	**Payroll**	$1,342,829	$0	$1,560,349	$217,520	16.20%
*	**Benefits**	$1,800	$0	$1,800	$0	0.00%
*	**Administrative Svcs**	$2,650	$0	$21,073	$18,423	695.21%
*	**Contractual Services**	$211,435	$0	$132,895	($78,540)	-37.15%
*	**Maintenance & Repair**	$966,189	$0	$1,035,701	$69,512	7.19%
*	**Rentals**	$12,000	$0	$6,100	($5,900)	-49.17%
*	**Supplies**	$31,000	$0	$104,040	$73,040	235.61%
*	**Utilities**	$325,059	$0	$350,285	$25,226	7.76%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Information Technology**	**$2,892,962**	**$0**	**$3,212,243**	**$319,281**	**11.04%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Public Works 31					
10031100 Total EXPENDITURE	$787,173	$689,730	$830,122	$42,949	5.46%
10031100 Total REVENUE	($339,183)	($339,183)	($351,601)	($12,418)	3.66%
** **Public Works Administration NET**	**$447,990**	**$350,547**	**$478,521**	**$30,531**	**6.82%**
10031202 Total EXPENDITURE	$1,906,294	$1,805,650	$1,948,821	$42,527	2.23%
10031202 Total REVENUE	($2,000)	($1,200)	($2,000)	$0	0.00%
** **Districting NET**	**$1,904,294**	**$1,804,450**	**$1,946,821**	**$42,527**	**2.23%**
10031203 Total EXPENDITURE	$2,807,094	$2,828,812	$3,055,233	$248,139	8.84%
10031203 Total REVENUE	($2,405,293)	($2,369,143)	($2,500,125)	($94,832)	3.94%
** **Solid Waste NET**	**$401,801**	**$459,669**	**$555,108**	**$153,307**	**38.15%**
10031204 Total EXPENDITURE	$199,907	$207,175	$214,763	$14,856	7.43%
10031204 Total REVENUE	($71,989)	($76,750)	($77,329)	($5,340)	7.42%
** **Communications NET**	**$127,918**	**$130,425**	**$137,434**	**$9,516**	**7.44%**
10031205 Total EXPENDITURE	$411,055	$429,175	$474,349	$63,294	15.40%
10031205 Total REVENUE	($411,055)	($411,055)	($474,349)	($63,294)	15.40%
** **Portland Downtown District NET**	**$0**	**$18,120**	**$0**	**$0**	**---**
10031206 Total EXPENDITURE	$1,504,853	$1,074,736	$1,450,785	($54,068)	-3.59%
10031206 Total REVENUE	($106,450)	($96,200)	($104,402)	$2,048	-1.92%
** **Winter Operations NET**	**$1,398,403**	**$978,536**	**$1,346,383**	**($52,020)**	**-3.72%**
10031207 Total EXPENDITURE	$823,097	$948,298	$956,062	$132,965	16.15%
10031207 Total REVENUE	$0	$0	$0	$0	---
** **Island Services NET**	**$823,097**	**$948,298**	**$956,062**	**$132,965**	**16.15%**
10031208 Total EXPENDITURE	$1,667,028	$1,431,187	$1,758,878	$91,850	5.51%
10031208 Total REVENUE	($10,450)	($5,350)	($6,450)	$4,000	-38.28%
** **Traffic & Transportation Ops NET**	**$1,656,578**	**$1,425,837**	**$1,752,428**	**$95,850**	**5.79%**
*** **PW Operations**	**$6,312,091**	**$5,765,335**	**$6,694,236**	**$382,145**	**6.05%**
10031302 Total EXPENDITURE	$484,194	$490,460	$511,808	$27,614	5.70%
10031302 Total REVENUE	($1,286,868)	($1,718,000)	($1,296,424)	($9,556)	0.74%
** **Transportation Engineering NET**	**($802,674)**	**($1,227,540)**	**($784,616)**	**$18,058**	**2.25%**
10031303 Total EXPENDITURE	$1,346,075	$1,278,764	$1,392,734	$46,659	3.47%
10031303 Total REVENUE	($998,057)	($1,000,728)	($1,132,983)	($134,926)	13.52%

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
**	**Engineering NET**	**$348,018**	**$278,036**	**$259,751**	**($88,267)**	**-25.36%**
***	**PW Engineering Division**	**($454,656)**	**($949,504)**	**($524,865)**	**($70,209)**	**-15.44%**
10031400	Total EXPENDITURE	$4,376,633	$4,326,550	$4,482,128	$105,495	2.41%
10031400	Total REVENUE	($265,489)	($289,496)	($269,988)	($4,499)	1.69%
**	**Fleet Services NET**	**$4,111,144**	**$4,037,054**	**$4,212,140**	**$100,996**	**2.46%**
****	**Public Works Net**	**$10,416,569**	**$9,203,432**	**$10,860,032**	**$443,463**	**4.26%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Public Works 31						
*	**Payroll**	$8,923,143	$8,348,462	$9,427,685	$504,542	5.65%
*	**Benefits**	$72,148	$89,315	$77,840	$5,692	7.89%
*	**Administrative Svcs**	$119,062	$84,542	$95,302	($23,760)	-19.96%
*	**Contractual Services**	$2,487,265	$2,481,405	$2,615,676	$128,411	5.16%
*	**Maintenance & Repair**	$1,505,767	$1,527,467	$1,585,637	$79,870	5.30%
*	**Rentals**	$500,080	$372,335	$504,340	$4,260	0.85%
*	**Supplies**	$2,007,772	$2,032,085	$2,147,091	$139,319	6.94%
*	**Minor Capital Items**	$50,348	$41,250	$94,188	$43,840	87.07%
*	**Utilities**	$471,316	$326,496	$467,924	($3,392)	-0.72%
*	**Capital Outlay**	$176,502	$207,180	$60,000	($116,502)	-66.01%
****	**Public Works**	**$16,313,403**	**$15,510,537**	**$17,075,683**	**$762,280**	**4.67%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Works 31						
Public Works Administration 10031100						
*	**Payroll**	$722,621	$632,255	$760,842	$38,221	5.29%
*	**Benefits**	$1,920	$850	$1,400	($520)	-27.08%
*	**Administrative Svcs**	$11,310	$8,050	$12,410	$1,100	9.73%
*	**Contractual Services**	$3,750	$1,675	$3,600	($150)	-4.00%
*	**Maintenance & Repair**	$30,390	$29,450	$32,040	$1,650	5.43%
*	**Rentals**	$3,000	$2,200	$3,000	$0	0.00%
*	**Supplies**	$13,750	$14,150	$15,450	$1,700	12.36%
*	**Utilities**	$432	$1,100	$1,380	$948	219.44%
**	**Public Works Administration**	**$787,173**	**$689,730**	**$830,122**	**$42,949**	**5.46%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Districting 10031202						
*	**Payroll**	$1,656,699	$1,540,500	$1,693,553	$36,854	2.22%
*	**Benefits**	$11,270	$22,100	$11,110	($160)	-1.42%
*	**Administrative Svcs**	$13,320	$13,750	$9,850	($3,470)	-26.05%
*	**Contractual Services**	$60,430	$70,850	$59,783	($647)	-1.07%
*	**Maintenance & Repair**	$3,050	$2,850	$2,500	($550)	-18.03%
*	**Rentals**	$14,500	$16,500	$14,500	$0	0.00%
*	**Supplies**	$142,825	$136,000	$153,325	$10,500	7.35%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$4,200	$3,100	$4,200	$0	0.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Districting**	**$1,906,294**	**$1,805,650**	**$1,948,821**	**$42,527**	**2.23%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Solid Waste 10031203						
*	**Payroll**	$1,037,137	$1,020,000	$1,105,248	$68,111	6.57%
*	**Benefits**	$9,860	$10,100	$14,700	$4,840	49.09%
*	**Administrative Svcs**	$16,587	$12,392	$5,867	($10,720)	-64.63%
*	**Contractual Services**	$1,722,230	$1,764,690	$1,898,238	$176,008	10.22%
*	**Maintenance & Repair**	$5,280	$5,280	$10,960	$5,680	107.58%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$11,200	$11,550	$19,020	$7,820	69.82%
*	**Utilities**	$4,800	$4,800	$1,200	($3,600)	-75.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Solid Waste**	**$2,807,094**	**$2,828,812**	**$3,055,233**	**$248,139**	**8.84%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Communications 10031204						
*	**Payroll**	$184,532	$192,100	$197,598	$13,066	7.08%
*	**Benefits**	$1,125	$1,125	$1,125	$0	0.00%
*	**Administrative Svcs**	$100	$100	$100	$0	0.00%
*	**Contractual Services**	$7,000	$7,500	$8,000	$1,000	14.29%
*	**Maintenance & Repair**	$500	$500	$500	$0	0.00%
*	**Rentals**	$1,100	$700	$1,340	$240	21.82%
*	**Supplies**	$5,550	$5,150	$6,100	$550	9.91%
**	**Communications**	**$199,907**	**$207,175**	**$214,763**	**$14,856**	**7.43%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Portland Downtown District 10031205						
*	**Payroll**	$387,355	$353,000	$422,239	$34,884	9.01%
*	**Benefits**	$3,450	$9,900	$3,450	$0	0.00%
*	**Administrative Svcs**	$390	$250	$400	$10	2.56%
*	**Contractual Services**	$300	$50,325	$20,400	$20,100	6700.00%
*	**Maintenance & Repair**	$300	$300	$300	$0	0.00%
*	**Rentals**	$360	$200	$360	$0	0.00%
*	**Supplies**	$14,900	$14,200	$18,600	$3,700	24.83%
*	**Minor Capital Items**	$0	$0	$6,600	$6,600	---
*	**Utilities**	$4,000	$1,000	$2,000	($2,000)	-50.00%
**	**Portland Downtown District**	**$411,055**	**$429,175**	**$474,349**	**$63,294**	**15.40%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Winter Operations 10031206						
*	**Payroll**	$435,396	$263,500	$426,634	($8,762)	-2.01%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$15,600	$12,500	$4,900	($10,700)	-68.59%
*	**Contractual Services**	$145,265	$51,500	$32,265	($113,000)	-77.79%
*	**Maintenance & Repair**	$5,000	$2,500	$5,000	$0	0.00%
*	**Rentals**	$447,500	$300,000	$447,500	$0	0.00%
*	**Supplies**	$454,856	$443,500	$533,250	$78,394	17.23%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,236	$1,236	$1,236	$0	0.00%
**	**Winter Operations**	**$1,504,853**	**$1,074,736**	**$1,450,785**	**($54,068)**	**-3.59%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Island Services 10031207						
*	**Payroll**	$561,192	$601,000	$600,474	$39,282	7.00%
*	**Benefits**	$4,935	$3,800	$5,645	$710	14.39%
*	**Administrative Svcs**	$6,700	$4,700	$1,100	($5,600)	-83.58%
*	**Contractual Services**	$169,070	$170,520	$211,270	$42,200	24.96%
*	**Maintenance & Repair**	$6,500	$6,500	$7,500	$1,000	15.38%
*	**Rentals**	$20,200	$25,000	$25,000	$4,800	23.76%
*	**Supplies**	$30,450	$82,050	$67,200	$36,750	120.69%
*	**Minor Capital Items**	$11,250	$11,250	$25,013	$13,763	122.34%
*	**Utilities**	$12,800	$12,800	$12,860	$60	0.47%
*	**Capital Outlay**	$0	$30,678	$0	$0	---
**	**Island Services**	**$823,097**	**$948,298**	**$956,062**	**$132,965**	**16.15%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Traffic & Transportation Ops 10031208						
*	**Payroll**	$585,291	$504,387	$615,646	$30,355	5.19%
*	**Benefits**	$4,390	$3,580	$4,870	$480	10.93%
*	**Administrative Svcs**	$6,565	$4,250	$8,605	$2,040	31.07%
*	**Contractual Services**	$335,415	$335,415	$335,415	$0	0.00%
*	**Maintenance & Repair**	$90,087	$90,087	$130,087	$40,000	44.40%
*	**Rentals**	$780	$500	$780	$0	0.00%
*	**Supplies**	$148,256	$147,466	$152,256	$4,000	2.70%
*	**Minor Capital Items**	$39,098	$30,000	$50,575	$11,477	29.35%
*	**Utilities**	$440,644	$299,000	$440,644	$0	0.00%
*	**Capital Outlay**	$16,502	$16,502	$20,000	$3,498	21.20%
**	**Traffic & Transportation Ops**	**$1,667,028**	**$1,431,187**	**$1,758,878**	**$91,850**	**5.51%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Transportation Engineering 10031302						
*	**Payroll**	$429,144	$443,570	$448,863	$19,719	4.59%
*	**Benefits**	$3,160	$2,760	$3,160	$0	0.00%
*	**Administrative Svcs**	$11,190	$8,000	$13,085	$1,895	16.93%
*	**Contractual Services**	$12,950	$10,475	$15,850	$2,900	22.39%
*	**Maintenance & Repair**	$20,000	$20,000	$20,000	$0	0.00%
*	**Rentals**	$0	$5	$0	$0	---
*	**Supplies**	$7,750	$5,650	$10,850	$3,100	40.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
**	**Transportation Engineering**	**$484,194**	**$490,460**	**$511,808**	**$27,614**	**5.70%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Engineering 10031303						
*	**Payroll**	$1,282,381	$1,233,150	$1,323,045	$40,664	3.17%
*	**Benefits**	$2,580	$1,600	$2,580	$0	0.00%
*	**Administrative Svcs**	$9,750	$7,800	$14,035	$4,285	43.95%
*	**Contractual Services**	$28,300	$16,800	$28,300	$0	0.00%
*	**Maintenance & Repair**	$5,560	$3,900	$5,650	$90	1.62%
*	**Rentals**	$1,560	$750	$780	($780)	-50.00%
*	**Supplies**	$14,900	$13,464	$16,100	$1,200	8.05%
*	**Utilities**	$1,044	$1,300	$2,244	$1,200	114.94%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Engineering**	**$1,346,075**	**$1,278,764**	**$1,392,734**	**$46,659**	**3.47%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fleet Services 10031400						
*	**Payroll**	$1,641,395	$1,565,000	$1,833,543	$192,148	11.71%
*	**Benefits**	$29,458	$33,500	$29,800	$342	1.16%
*	**Administrative Svcs**	$27,550	$12,750	$24,950	($2,600)	-9.44%
*	**Contractual Services**	$2,555	$1,655	$2,555	$0	0.00%
*	**Maintenance & Repair**	$1,339,100	$1,366,100	$1,371,100	$32,000	2.39%
*	**Rentals**	$11,080	$26,480	$11,080	$0	0.00%
*	**Supplies**	$1,163,335	$1,158,905	$1,154,940	($8,395)	-0.72%
*	**Minor Capital Items**	$0	$0	$12,000	$12,000	---
*	**Utilities**	$2,160	$2,160	$2,160	$0	0.00%
*	**Capital Outlay**	$160,000	$160,000	$40,000	($120,000)	-75.00%
**	**Fleet Services**	**$4,376,633**	**$4,326,550**	**$4,482,128**	**$105,495**	**2.41%**
****	**Public Works**	**$16,313,403**	**$15,510,537**	**$17,075,683**	**$762,280**	**4.67%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Parks, Rec & Facilities 33**					
10033100 Total EXPENDITURE	$514,589	$510,551	$528,648	$14,059	2.73%
** **Parks Rec & Fac Administration NET**	**$514,589**	**$510,551**	**$528,648**	**$14,059**	**2.73%**
10033202 Total EXPENDITURE	$1,057,088	$987,659	$1,199,129	$142,041	13.44%
10033202 Total REVENUE	($167,605)	($142,571)	($154,005)	$13,600	-8.11%
** **Parks NET**	**$889,483**	**$845,088**	**$1,045,124**	**$155,641**	**17.50%**
10033203 Total EXPENDITURE	$834,291	$884,881	$883,527	$49,236	5.90%
10033203 Total REVENUE	($9,900)	($9,900)	($12,000)	($2,100)	21.21%
** **Forestry NET**	**$824,391**	**$874,981**	**$871,527**	**$47,136**	**5.72%**
10033204 Total EXPENDITURE	$942,489	$1,034,417	$1,031,807	$89,318	9.48%
10033204 Total REVENUE	($442,695)	($499,497)	($517,350)	($74,655)	16.86%
** **Athletic Facilities NET**	**$499,794**	**$534,920**	**$514,457**	**$14,663**	**2.93%**
10033205 Total EXPENDITURE	$785,723	$613,022	$696,000	($89,723)	-11.42%
10033205 Total REVENUE	($876,224)	($667,976)	($778,389)	$97,835	-11.17%
** **Cemeteries NET**	**($90,501)**	**($54,954)**	**($82,389)**	**$8,112**	**8.96%**
*** **Parks Division**	**$2,123,167**	**$2,200,035**	**$2,348,719**	**$225,552**	**10.62%**
10033302 Total EXPENDITURE	$1,809,159	$1,768,855	$1,859,046	$49,887	2.76%
10033302 Total REVENUE	($1,865,098)	($1,795,192)	($1,991,872)	($126,774)	6.80%
** **Recreation NET**	**($55,939)**	**($26,337)**	**($132,826)**	**($76,887)**	**-137.45%**
10033303 Total EXPENDITURE	$536,670	$535,686	$564,029	$27,359	5.10%
10033303 Total REVENUE	($243,981)	($273,382)	($318,714)	($74,733)	30.63%
** **Aquatics NET**	**$292,689**	**$262,304**	**$245,315**	**($47,374)**	**-16.19%**
10033304 Total EXPENDITURE	$1,050,902	$1,126,198	$1,186,340	$135,438	12.89%
10033304 Total REVENUE	($1,532,850)	($1,668,606)	($1,851,500)	($318,650)	20.79%
** **Riverside Golf Course NET**	**($481,948)**	**($542,408)**	**($665,160)**	**($183,212)**	**-38.01%**
10033305 Total EXPENDITURE	$29,660	$33,998	$32,960	$3,300	11.13%
10033305 Total REVENUE	($32,260)	($32,260)	($32,960)	($700)	2.17%
** **Golf Course Restaurant NET**	**($2,600)**	**$1,738**	**$0**	**$2,600**	**100.00%**
10033306 Total EXPENDITURE	$531,153	$567,674	$570,647	$39,494	7.44%
10033306 Total REVENUE	($546,225)	($572,750)	($596,050)	($49,825)	9.12%
** **Ice Arena NET**	**($15,072)**	**($5,076)**	**($25,403)**	**($10,331)**	**-68.54%**
*** **Recreation Division**	**($262,870)**	**($309,779)**	**($578,074)**	**($315,204)**	**-119.91%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
10033401	Total EXPENDITURE	$924,265	$996,846	$1,038,567	$114,302	12.37%
10033401	Total REVENUE	($742,550)	($800,440)	($745,370)	($2,820)	0.38%
**	**Public Assemblies Admin NET**	**$181,715**	**$196,406**	**$293,197**	**$111,482**	**61.35%**
10033402	Total EXPENDITURE	$532,466	$582,621	$583,436	$50,970	9.57%
10033402	Total REVENUE	($507,500)	($500,000)	($511,000)	($3,500)	0.69%
**	**Concessions NET**	**$24,966**	**$82,621**	**$72,436**	**$47,470**	**190.14%**
10033404	Total EXPENDITURE	$1,003,164	$976,314	$1,031,921	$28,757	2.87%
**	**Custodial Services NET**	**$1,003,164**	**$976,314**	**$1,031,921**	**$28,757**	**2.87%**
10033405	Total EXPENDITURE	$147,514	$206,116	$221,519	$74,005	50.17%
10033405	Total REVENUE	($571,425)	($651,025)	($646,000)	($74,575)	13.05%
**	**Merrill Auditorium NET**	**($423,911)**	**($444,909)**	**($424,481)**	**($570)**	**-0.13%**
***	**Public Assemblies**	**$785,934**	**$810,432**	**$973,073**	**$187,139**	**23.81%**
****	**Parks, Rec & Facilities Net**	**$3,160,820**	**$3,211,239**	**$3,272,366**	**$111,546**	**3.53%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Parks, Rec & Facilities 33**						
*	**Payroll**	$8,017,221	$7,867,033	$8,480,935	$463,714	5.78%
*	**Benefits**	$63,502	$76,130	$66,492	$2,990	4.71%
*	**Administrative Svcs**	$102,535	$100,621	$108,770	$6,235	6.08%
*	**Contractual Services**	$561,423	$708,522	$735,762	$174,339	31.05%
*	**Maintenance & Repair**	$233,295	$217,224	$199,106	($34,189)	-14.65%
*	**Rentals**	$267,689	$301,537	$288,393	$20,704	7.73%
*	**Supplies**	$943,466	$1,050,438	$1,045,208	$101,742	10.78%
*	**Minor Capital Items**	$21,900	$27,741	$19,400	($2,500)	-11.42%
*	**Utilities**	$452,364	$448,417	$459,210	$6,846	1.51%
*	**Capital Outlay**	$35,738	$27,175	$24,300	($11,438)	-32.01%
****	**Parks, Rec & Facilities**	**$10,699,133**	**$10,824,838**	**$11,427,576**	**$728,443**	**6.81%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Parks, Rec & Facilities 33						
Parks Rec & Fac Administration 10033100						
*	**Payroll**	$435,371	$422,149	$458,535	$23,164	5.32%
*	**Benefits**	$1,200	$877	$1,200	$0	0.00%
*	**Administrative Svcs**	$23,490	$24,215	$27,990	$4,500	19.16%
*	**Contractual Services**	$9,100	$13,249	$7,150	($1,950)	-21.43%
*	**Maintenance & Repair**	$19,640	$26,284	$14,741	($4,899)	-24.94%
*	**Rentals**	$4,800	$2,476	$2,520	($2,280)	-47.50%
*	**Supplies**	$19,500	$19,796	$15,000	($4,500)	-23.08%
*	**Utilities**	$1,488	$1,505	$1,512	$24	1.61%
**	**Parks Rec & Fac Administration**	**$514,589**	**$510,551**	**$528,648**	**$14,059**	**2.73%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Parks 10033202						
*	**Payroll**	$783,263	$703,988	$917,113	$133,850	17.09%
*	**Benefits**	$11,820	$10,163	$13,220	$1,400	11.84%
*	**Administrative Svcs**	$11,025	$8,745	$4,025	($7,000)	-63.49%
*	**Contractual Services**	$69,700	$87,502	$79,700	$10,000	14.35%
*	**Maintenance & Repair**	$5,691	$4,339	$3,811	($1,880)	-33.03%
*	**Rentals**	$24,000	$28,863	$24,000	$0	0.00%
*	**Supplies**	$75,809	$81,748	$81,000	$5,191	6.85%
*	**Minor Capital Items**	$7,500	$6,000	$7,500	$0	0.00%
*	**Utilities**	$68,280	$56,311	$68,760	$480	0.70%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Parks**	**$1,057,088**	**$987,659**	**$1,199,129**	**$142,041**	**13.44%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Forestry 10033203						
*	**Payroll**	$680,861	$635,684	$715,597	$34,736	5.10%
*	**Benefits**	$8,335	$17,074	$8,335	$0	0.00%
*	**Administrative Svcs**	$9,005	$16,946	$5,505	($3,500)	-38.87%
*	**Contractual Services**	$87,300	$141,937	$107,300	$20,000	22.91%
*	**Maintenance & Repair**	$1,700	$1,500	$1,700	$0	0.00%
*	**Supplies**	$44,690	$62,312	$42,690	($2,000)	-4.48%
*	**Minor Capital Items**	$0	$7,386	$0	$0	---
*	**Utilities**	$2,400	$2,042	$2,400	$0	0.00%
**	**Forestry**	**$834,291**	**$884,881**	**$883,527**	**$49,236**	**5.90%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Athletic Facilities 10033204						
*	**Payroll**	$634,716	$656,120	$685,394	$50,678	7.98%
*	**Benefits**	$7,680	$6,872	$7,680	$0	0.00%
*	**Administrative Svcs**	$7,200	$4,797	$3,700	($3,500)	-48.61%
*	**Contractual Services**	$17,750	$25,731	$17,750	$0	0.00%
*	**Maintenance & Repair**	$25,000	$14,782	$23,000	($2,000)	-8.00%
*	**Rentals**	$44,484	$82,956	$73,284	$28,800	64.74%
*	**Supplies**	$136,299	$156,504	$144,799	$8,500	6.24%
*	**Minor Capital Items**	$9,400	$13,000	$9,400	$0	0.00%
*	**Utilities**	$59,960	$73,655	$66,800	$6,840	11.41%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Athletic Facilities**	**$942,489**	**$1,034,417**	**$1,031,807**	**$89,318**	**9.48%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Cemeteries 10033205						
*	**Payroll**	$587,250	$486,267	$485,417	($101,833)	-17.34%
*	**Benefits**	$4,692	$2,332	$4,092	($600)	-12.79%
*	**Administrative Svcs**	$4,880	$630	$5,780	$900	18.44%
*	**Contractual Services**	$26,672	$43,367	$97,372	$70,700	265.07%
*	**Maintenance & Repair**	$54,090	$19,300	$16,620	($37,470)	-69.27%
*	**Rentals**	$12,350	$11,506	$7,350	($5,000)	-40.49%
*	**Supplies**	$59,325	$29,492	$57,925	($1,400)	-2.36%
*	**Minor Capital Items**	$5,000	$1,355	$2,500	($2,500)	-50.00%
*	**Utilities**	$7,464	$3,336	$7,944	$480	6.43%
*	**Capital Outlay**	$24,000	$15,437	$11,000	($13,000)	-54.17%
**	**Cemeteries**	**$785,723**	**$613,022**	**$696,000**	**($89,723)**	**-11.42%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Recreation 10033302						
*	**Payroll**	$1,499,499	$1,469,470	$1,530,811	$31,312	2.09%
*	**Benefits**	$7,005	$6,325	$7,605	$600	8.57%
*	**Administrative Svcs**	$22,970	$19,931	$25,010	$2,040	8.88%
*	**Contractual Services**	$149,615	$147,926	$166,100	$16,485	11.02%
*	**Maintenance & Repair**	$10,500	$10,062	$10,811	$311	2.96%
*	**Rentals**	$51,800	$46,060	$50,860	($940)	-1.81%
*	**Supplies**	$48,490	$58,013	$55,255	$6,765	13.95%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$19,280	$11,068	$12,594	($6,686)	-34.68%
**	**Recreation**	**$1,809,159**	**$1,768,855**	**$1,859,046**	**$49,887**	**2.76%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Aquatics 10033303						
*	**Payroll**	$425,755	$425,542	$440,639	$14,884	3.50%
*	**Benefits**	$2,360	$2,300	$2,360	$0	0.00%
*	**Administrative Svcs**	$2,705	$3,287	$3,880	$1,175	43.44%
*	**Contractual Services**	$42,700	$44,900	$47,500	$4,800	11.24%
*	**Maintenance & Repair**	$3,100	$3,100	$3,800	$700	22.58%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$37,700	$37,682	$43,500	$5,800	15.38%
*	**Utilities**	$22,350	$18,875	$22,350	$0	0.00%
**	**Aquatics**	**$536,670**	**$535,686**	**$564,029**	**$27,359**	**5.10%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Riverside Golf Course 10033304						
*	**Payroll**	$531,151	$565,101	$598,757	$67,606	12.73%
*	**Benefits**	$5,240	$5,240	$6,400	$1,160	22.14%
*	**Administrative Svcs**	$10,245	$10,245	$19,495	$9,250	90.29%
*	**Contractual Services**	$56,575	$58,575	$83,575	$27,000	47.72%
*	**Maintenance & Repair**	$42,500	$42,500	$42,500	$0	0.00%
*	**Rentals**	$126,833	$126,833	$126,844	$11	0.01%
*	**Supplies**	$208,128	$230,506	$237,099	$28,971	13.92%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$70,230	$87,198	$71,670	$1,440	2.05%
**	**Riverside Golf Course**	**$1,050,902**	**$1,126,198**	**$1,186,340**	**$135,438**	**12.89%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Golf Course Restaurant 10033305						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Maintenance & Repair**	$6,762	$10,100	$7,500	$738	10.91%
*	**Rentals**	$2,160	$2,160	$2,160	$0	0.00%
*	**Supplies**	$0	$1,000	$1,000	$1,000	---
*	**Utilities**	$9,000	$9,000	$9,000	$0	0.00%
*	**Capital Outlay**	$11,738	$11,738	$13,300	$1,562	13.31%
**	**Golf Course Restaurant**	**$29,660**	**$33,998**	**$32,960**	**$3,300**	**11.13%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Ice Arena 10033306						
*	**Payroll**	$281,578	$297,218	$303,930	$22,352	7.94%
*	**Benefits**	$1,400	$1,493	$1,400	$0	0.00%
*	**Administrative Svcs**	$905	$1,425	$905	$0	0.00%
*	**Contractual Services**	$12,876	$15,998	$26,235	$13,359	103.75%
*	**Maintenance & Repair**	$28,530	$44,353	$25,840	($2,690)	-9.43%
*	**Rentals**	$1,262	$683	$1,375	$113	8.95%
*	**Supplies**	$23,650	$32,037	$28,010	$4,360	18.44%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$180,952	$174,467	$182,952	$2,000	1.11%
**	**Ice Arena**	**$531,153**	**$567,674**	**$570,647**	**$39,494**	**7.44%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Assemblies Admin 10033401						
*	**Payroll**	$853,235	$920,149	$958,717	$105,482	12.36%
*	**Benefits**	$2,640	$2,640	$2,760	$120	4.55%
*	**Administrative Svcs**	$6,650	$6,940	$8,960	$2,310	34.74%
*	**Contractual Services**	$36,223	$42,000	$42,000	$5,777	15.95%
*	**Maintenance & Repair**	$3,032	$3,032	$2,222	($810)	-26.72%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$17,845	$17,445	$17,000	($845)	-4.74%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$4,640	$4,640	$6,908	$2,268	48.88%
**	**Public Assemblies Admin**	**$924,265**	**$996,846**	**$1,038,567**	**$114,302**	**12.37%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Concessions 10033402						
*	**Payroll**	$332,116	$320,634	$335,326	$3,210	0.97%
*	**Benefits**	$2,520	$2,520	$2,620	$100	3.97%
*	**Administrative Svcs**	$3,460	$3,460	$3,520	$60	1.73%
*	**Contractual Services**	$15,640	$34,467	$15,540	($100)	-0.64%
*	**Maintenance & Repair**	$9,750	$9,750	$9,750	$0	0.00%
*	**Supplies**	$164,100	$206,910	$211,800	$47,700	29.07%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$4,880	$4,880	$4,880	$0	0.00%
**	**Concessions**	**$532,466**	**$582,621**	**$583,436**	**$50,970**	**9.57%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Custodial Services 10033404						
*	**Payroll**	$860,172	$813,376	$892,100	$31,928	3.71%
*	**Benefits**	$8,290	$17,494	$8,340	$50	0.60%
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Contractual Services**	$29,772	$29,772	$20,540	($9,232)	-31.01%
*	**Maintenance & Repair**	$6,000	$9,811	$9,811	$3,811	63.52%
*	**Supplies**	$98,930	$105,861	$101,130	$2,200	2.22%
*	**Utilities**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Custodial Services**	**$1,003,164**	**$976,314**	**$1,031,921**	**$28,757**	**2.87%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Merrill Auditorium 10033405						
*	**Payroll**	$112,254	$151,335	$158,599	$46,345	41.29%
*	**Benefits**	$320	$800	$480	$160	50.00%
*	**Contractual Services**	$7,500	$23,098	$25,000	$17,500	233.33%
*	**Maintenance & Repair**	$17,000	$18,311	$27,000	$10,000	58.82%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$9,000	$11,132	$9,000	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,440	$1,440	$1,440	$0	0.00%
**	**Merrill Auditorium**	**$147,514**	**$206,116**	**$221,519**	**$74,005**	**50.17%**
****	**Parks, Rec & Facilities**	**$10,699,133**	**$10,824,838**	**$11,427,576**	**$728,443**	**6.81%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Public Buildings & Waterfront 35					
10035100 Total EXPENDITURE	$458,517	$455,287	$479,394	$20,877	4.55%
10035100 Total REVENUE	$0	$0	$0	$0	---
** **PB & Wtrfnt - Administration NET**	**$458,517**	**$455,287**	**$479,394**	**$20,877**	**4.55%**
10035101 Total EXPENDITURE	$617,991	$537,991	$657,625	$39,634	6.41%
10035101 Total REVENUE	($24,500)	($25,071)	($32,500)	($8,000)	32.65%
** **PB & Wtrfnt - Trades NET**	**$593,491**	**$512,920**	**$625,125**	**$31,634**	**5.33%**
10035102 Total EXPENDITURE	$618,574	$554,090	$735,454	$116,880	18.90%
10035102 Total REVENUE	($618,574)	($554,090)	($735,454)	($116,880)	18.90%
** **PB & Wtrfnt - School HVAC NET**	**$0**	**$0**	**$0**	**$0**	**---**
*** **PB & Wtrfnt - Admin**	**$1,052,008**	**$968,207**	**$1,104,519**	**$52,511**	**4.99%**
10035201 Total EXPENDITURE	$317,100	$297,100	$390,120	$73,020	23.03%
** **PB & Wtrfnt - Public Safety NET**	**$317,100**	**$297,100**	**$390,120**	**$73,020**	**23.03%**
10035202 Total EXPENDITURE	$778,587	$764,737	$851,356	$72,769	9.35%
** **PB & Wtrfnt - City Hall NET**	**$778,587**	**$764,737**	**$851,356**	**$72,769**	**9.35%**
10035203 Total EXPENDITURE	$207,455	$187,455	$281,815	$74,360	35.84%
** **PB & Wtrfnt - Merrill (PB) NET**	**$207,455**	**$187,455**	**$281,815**	**$74,360**	**35.84%**
10035204 Total EXPENDITURE	$299,395	$390,895	$319,495	$20,100	6.71%
10035204 Total REVENUE	($338,000)	($338,000)	($363,000)	($25,000)	7.40%
** **PB & Wtrfnt - Hadlock NET**	**($38,605)**	**$52,895**	**($43,505)**	**($4,900)**	**-12.69%**
10035205 Total EXPENDITURE	$207,870	$213,570	$273,580	$65,710	31.61%
** **PB & Wtrfnt - Expo NET**	**$207,870**	**$213,570**	**$273,580**	**$65,710**	**31.61%**
10035206 Total EXPENDITURE	$407,130	$407,130	$408,730	$1,600	0.39%
10035206 Total REVENUE	$0	$0	$0	$0	---
** **PB & Wtrfnt - Canco Rd NET**	**$407,130**	**$407,130**	**$408,730**	**$1,600**	**0.39%**
10035210 Total EXPENDITURE	$321,627	$321,759	$223,567	($98,060)	-30.49%
** **PB & Wtrfnt - Other Bldgs NET**	**$321,627**	**$321,759**	**$223,567**	**($98,060)**	**-30.49%**
*** **PB & Wtrfnt - Buildings**	**$2,201,164**	**$2,244,646**	**$2,385,663**	**$184,499**	**8.38%**
10035300 Total EXPENDITURE	$1,504,009	$1,520,308	$1,779,944	$275,935	18.35%
10035300 Total REVENUE	($1,111,305)	($2,421,325)	($2,930,130)	($1,818,825)	163.67%
** **PB & Wtrfnt - Waterfront NET**	**$392,704**	**($901,017)**	**($1,150,186)**	**($1,542,890)**	**-392.89%**

CITY OF PORTLAND, ME
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	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
****	**Public Buildings & Waterfront Net**	**$3,645,876**	**$2,311,836**	**$2,339,996**	**($1,305,880)**	**-35.82%**

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FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Public Buildings & Waterfront 35						
*	**Payroll**	$1,590,874	$1,464,874	$1,815,509	$224,635	14.12%
*	**Benefits**	$17,440	$18,160	$17,640	$200	1.15%
*	**Administrative Svcs**	$20,290	$14,790	$27,790	$7,500	36.96%
*	**Contractual Services**	$320,810	$458,010	$318,065	($2,745)	-0.86%
*	**Maintenance & Repair**	$1,228,505	$1,257,328	$1,422,140	$193,635	15.76%
*	**Rentals**	$8,700	$9,300	$6,300	($2,400)	-27.59%
*	**Supplies**	$442,700	$438,316	$513,700	$71,000	16.04%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,643,936	$1,572,328	$1,614,936	($29,000)	-1.76%
*	**Capital Outlay**	$465,000	$417,216	$665,000	$200,000	43.01%
****	**Public Buildings & Waterfront**	**$5,738,255**	**$5,650,322**	**$6,401,080**	**$662,825**	**11.55%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Buildings & Waterfront 35						
PB & Wtrfnt - Administration 10035100						
*	**Payroll**	$438,107	$438,107	$459,384	$21,277	4.86%
*	**Benefits**	$2,440	$3,160	$2,440	$0	0.00%
*	**Administrative Svcs**	$2,850	$1,850	$2,850	$0	0.00%
*	**Contractual Services**	$500	$150	$500	$0	0.00%
*	**Maintenance & Repair**	$3,000	$3,000	$3,000	$0	0.00%
*	**Rentals**	$3,900	$1,300	$1,500	($2,400)	-61.54%
*	**Supplies**	$7,000	$7,000	$9,000	$2,000	28.57%
*	**Utilities**	$720	$720	$720	$0	0.00%
**	**PB & Wtrfnt - Administration**	**$458,517**	**$455,287**	**$479,394**	**$20,877**	**4.55%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Trades 10035101						
*	**Payroll**	$593,651	$513,651	$625,085	$31,434	5.30%
*	**Benefits**	$9,150	$9,150	$9,350	$200	2.19%
*	**Administrative Svcs**	$5,690	$5,690	$5,690	$0	0.00%
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$9,500	$9,500	$17,500	$8,000	84.21%
**	**PB & Wtrfnt - Trades**	**$617,991**	**$537,991**	**$657,625**	**$39,634**	**6.41%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - School HVAC 10035102						
*	**Payroll**	$146,239	$96,239	$169,174	$22,935	15.68%
*	**Benefits**	$1,400	$1,400	$1,400	$0	0.00%
*	**Administrative Svcs**	$2,250	$2,250	$2,250	$0	0.00%
*	**Contractual Services**	$39,000	$39,000	$39,000	$0	0.00%
*	**Maintenance & Repair**	$225,055	$240,955	$270,000	$44,945	19.97%
*	**Supplies**	$169,000	$173,616	$208,000	$39,000	23.08%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$630	$630	$630	$0	0.00%
*	**Capital Outlay**	$35,000	$0	$45,000	$10,000	28.57%
**	**PB & Wtrfnt - School HVAC**	**$618,574**	**$554,090**	**$735,454**	**$116,880**	**18.90%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Public Safety 10035201						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Contractual Services**	$23,300	$23,300	$28,320	$5,020	21.55%
*	**Maintenance & Repair**	$66,000	$66,000	$66,000	$0	0.00%
*	**Supplies**	$30,000	$30,000	$35,000	$5,000	16.67%
*	**Utilities**	$197,800	$177,800	$160,800	($37,000)	-18.71%
*	**Capital Outlay**	$0	$0	$100,000	$100,000	---
**	**PB & Wtrfnt - Public Safety**	**$317,100**	**$297,100**	**$390,120**	**$73,020**	**23.03%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - City Hall 10035202						
*	**Payroll**	$157,937	$161,937	$184,866	$26,929	17.05%
*	**Benefits**	$800	$800	$800	$0	0.00%
*	**Contractual Services**	$17,850	$35,000	$49,690	$31,840	178.38%
*	**Maintenance & Repair**	$136,000	$136,000	$150,000	$14,000	10.29%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$48,000	$48,000	$48,000	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$368,000	$368,000	$368,000	$0	0.00%
*	**Capital Outlay**	$50,000	$15,000	$50,000	$0	0.00%
**	**PB & Wtrfnt - City Hall**	**$778,587**	**$764,737**	**$851,356**	**$72,769**	**9.35%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Merrill (PB) 10035203						
*	**Contractual Services**	$13,450	$13,450	$13,320	($130)	-0.97%
*	**Maintenance & Repair**	$70,005	$70,005	$88,495	$18,490	26.41%
*	**Supplies**	$14,000	$14,000	$20,000	$6,000	42.86%
*	**Utilities**	$110,000	$90,000	$110,000	$0	0.00%
*	**Capital Outlay**	$0	$0	$50,000	$50,000	---
**	**PB & Wtrfnt - Merrill (PB)**	**$207,455**	**$187,455**	**$281,815**	**$74,360**	**35.84%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Hadlock 10035204						
*	**Contractual Services**	$9,595	$92,595	$9,695	$100	1.04%
*	**Maintenance & Repair**	$48,800	$48,800	$63,800	$15,000	30.74%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$23,000	$23,000	$28,000	$5,000	21.74%
*	**Utilities**	$188,000	$188,000	$188,000	$0	0.00%
*	**Capital Outlay**	$30,000	$38,500	$30,000	$0	0.00%
**	**PB & Wtrfnt - Hadlock**	**$299,395**	**$390,895**	**$319,495**	**$20,100**	**6.71%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Expo 10035205						
*	**Contractual Services**	$5,770	$5,770	$6,480	$710	12.31%
*	**Maintenance & Repair**	$46,000	$52,700	$53,000	$7,000	15.22%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$21,000	$12,000	$21,000	$0	0.00%
*	**Utilities**	$135,100	$143,100	$143,100	$8,000	5.92%
*	**Capital Outlay**	$0	$0	$50,000	$50,000	---
**	**PB & Wtrfnt - Expo**	**$207,870**	**$213,570**	**$273,580**	**$65,710**	**31.61%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23

PB & Wtrfnt - Canco Rd 10035206

*	**Payroll**	$0	$0	$0	$0	---
*	**Contractual Services**	$14,350	$14,350	$15,950	$1,600	11.15%
*	**Maintenance & Repair**	$207,000	$207,000	$207,000	$0	0.00%
*	**Supplies**	$30,000	$30,000	$30,000	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$155,780	$155,780	$155,780	$0	0.00%
**	**PB & Wtrfnt - Canco Rd**	**$407,130**	**$407,130**	**$408,730**	**$1,600**	**0.39%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Other Bldgs 10035210						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Contractual Services**	$16,500	$16,500	$18,440	$1,940	11.76%
*	**Maintenance & Repair**	$55,245	$55,245	$55,245	$0	0.00%
*	**Supplies**	$40,500	$40,500	$40,500	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$109,382	$95,798	$109,382	$0	0.00%
*	**Capital Outlay**	$100,000	$113,716	$0	($100,000)	-100.00%
**	**PB & Wtrfnt - Other Bldgs**	**$321,627**	**$321,759**	**$223,567**	**($98,060)**	**-30.49%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Waterfront 10035300						
*	**Payroll**	$254,940	$254,940	$377,000	$122,060	47.88%
*	**Benefits**	$3,650	$3,650	$3,650	$0	0.00%
*	**Administrative Svcs**	$9,500	$5,000	$17,000	$7,500	78.95%
*	**Contractual Services**	$180,495	$217,895	$136,670	($43,825)	-24.28%
*	**Maintenance & Repair**	$371,400	$377,623	$465,600	$94,200	25.36%
*	**Rentals**	$4,800	$8,000	$4,800	$0	0.00%
*	**Supplies**	$50,700	$50,700	$56,700	$6,000	11.83%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$378,524	$352,500	$378,524	$0	0.00%
*	**Capital Outlay**	$250,000	$250,000	$340,000	$90,000	36.00%
**	**PB & Wtrfnt - Waterfront**	**$1,504,009**	**$1,520,308**	**$1,779,944**	**$275,935**	**18.35%**
****	**Public Buildings & Waterfront**	**$5,738,255**	**$5,650,322**	**$6,401,080**	**$662,825**	**11.55%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Health & Human Services 44					
HHS Administration 4410					
10044100 Total EXPENDITURE	$508,407	$505,856	$539,378	$30,971	6.09%
10044100 Total REVENUE	$0	$0	$0	$0	---
** **HHS Administration NET**	**$508,407**	**$505,856**	**$539,378**	**$30,971**	**6.09%**
*** **HHS Administration**	**$508,407**	**$505,856**	**$539,378**	**$30,971**	**6.09%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
HHS Administration 4410						
*	**Payroll**	$490,727	$495,254	$519,298	$28,571	5.82%
*	**Benefits**	$3,180	$1,285	$2,580	($600)	-18.87%
*	**Administrative Svcs**	$3,000	$4,006	$5,000	$2,000	66.67%
*	**Contractual Services**	$5,000	$353	$5,000	$0	0.00%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Supplies**	$6,500	$4,550	$7,000	$500	7.69%
*	**Utilities**	$0	$408	$500	$500	---
**	**HHS Administration**	**$508,407**	**$505,856**	**$539,378**	**$30,971**	**6.09%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Health & Human Services 44					
Public Health 4420					
10044201 Total EXPENDITURE	$660,665	$775,532	$843,173	$182,508	27.62%
10044201 Total REVENUE	($371,012)	($371,324)	($488,503)	($117,491)	31.67%
** **Public Health Administration NET**	**$289,653**	**$404,208**	**$354,670**	**$65,017**	**22.45%**
10044202 Total EXPENDITURE	$179,201	$198,022	$179,785	$584	0.33%
10044202 Total REVENUE	($126,784)	($126,784)	($147,730)	($20,946)	16.52%
** **Family Health NET**	**$52,417**	**$71,238**	**$32,055**	**($20,362)**	**-38.85%**
10044203 Total EXPENDITURE	$854,170	$705,674	$698,941	($155,229)	-18.17%
10044203 Total REVENUE	($766,197)	($766,197)	($648,185)	$118,012	-15.40%
** **Chronic Disease Prevention NET**	**$87,973**	**($60,523)**	**$50,756**	**($37,217)**	**-42.31%**
10044204 Total EXPENDITURE	$209,077	$127,056	$216,103	$7,026	3.36%
10044204 Total REVENUE	($80,506)	($80,506)	($77,675)	$2,831	-3.52%
** **Health Equity NET**	**$128,571**	**$46,550**	**$138,428**	**$9,857**	**7.67%**
10044205 Total EXPENDITURE	$851,330	$848,597	$920,260	$68,930	8.10%
10044205 Total REVENUE	($449,375)	($449,375)	($471,517)	($22,142)	4.93%
** **Portland Public Health Clinic NET**	**$401,955**	**$399,222**	**$448,743**	**$46,788**	**11.64%**
10044206 Total EXPENDITURE	$123,144	$128,483	$130,536	$7,392	6.00%
10044206 Total REVENUE	($75,964)	($75,964)	($51,214)	$24,750	-32.58%
** **Research NET**	**$47,180**	**$52,519**	**$79,322**	**$32,142**	**68.13%**
*** **Public Health**	**$1,007,749**	**$913,214**	**$1,103,974**	**$96,225**	**9.55%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
Public Health 4420						
*	**Payroll**	$2,400,739	$2,294,530	$2,483,522	$82,783	3.45%
*	**Benefits**	$3,120	$1,617	$2,520	($600)	-19.23%
*	**Administrative Svcs**	$20,512	$12,295	$24,745	$4,233	20.64%
*	**Client Expenses**	$1,000	$1,000	$1,000	$0	0.00%
*	**Contractual Services**	$155,451	$184,299	$177,391	$21,940	14.11%
*	**Maintenance & Repair**	$1,200	$3,277	$6,277	$5,077	423.08%
*	**Rentals**	$210,685	$209,048	$213,113	$2,428	1.15%
*	**Supplies**	$48,600	$36,050	$43,950	($4,650)	-9.57%
*	**Utilities**	$36,280	$41,248	$36,280	$0	0.00%
**	**Public Health**	**$2,877,587**	**$2,783,364**	**$2,988,798**	**$111,211**	**3.86%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services						
Public Health 4420						
Public Health Administration 10044201						
*	**Payroll**	$400,431	$507,853	$567,685	$167,254	41.77%
*	**Benefits**	$1,200	$800	$600	($600)	-50.00%
*	**Administrative Svcs**	$8,845	$7,945	$14,445	$5,600	63.31%
*	**Contractual Services**	$2,000	$5,000	$5,481	$3,481	174.05%
*	**Maintenance & Repair**	$0	$2,277	$5,277	$5,277	---
*	**Rentals**	$207,409	$207,409	$210,905	$3,496	1.69%
*	**Supplies**	$5,500	$4,000	$3,500	($2,000)	-36.36%
*	**Utilities**	$35,280	$40,248	$35,280	$0	0.00%
**	**Public Health Administration**	**$660,665**	**$775,532**	**$843,173**	**$182,508**	**27.62%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Family Health 10044202						
*	**Payroll**	$171,776	$193,596	$172,427	$651	0.38%
*	**Benefits**	$600	$0	$600	$0	0.00%
*	**Administrative Svcs**	$2,667	$1,150	$2,600	($67)	-2.51%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$600	$267	$600	$0	0.00%
*	**Rentals**	$808	$509	$808	$0	0.00%
*	**Supplies**	$2,750	$2,500	$2,750	$0	0.00%
*	**Utilities**	$0	$0	$0	$0	---
**	**Family Health**	**$179,201**	**$198,022**	**$179,785**	**$584**	**0.33%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Chronic Disease Prevention 10044203						
*	**Payroll**	$848,626	$701,167	$693,441	($155,185)	-18.29%
*	**Benefits**	$600	$457	$600	$0	0.00%
*	**Administrative Svcs**	$2,000	$1,000	$2,000	$0	0.00%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$1,500	$1,650	$1,500	$0	0.00%
*	**Rentals**	$444	$400	$400	($44)	-9.91%
*	**Supplies**	$1,000	$1,000	$1,000	$0	0.00%
*	**Utilities**	$0	$0	$0	$0	---
**	**Chronic Disease Prevention**	**$854,170**	**$705,674**	**$698,941**	**($155,229)**	**-18.17%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Health Equity 10044204						
*	**Payroll**	$201,167	$122,076	$210,693	$9,526	4.74%
*	**Benefits**	$360	$180	$360	$0	0.00%
*	**Administrative Svcs**	$1,000	$500	$1,000	$0	0.00%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$5,750	$3,500	$3,250	($2,500)	-43.48%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$800	$800	$800	$0	0.00%
**	**Health Equity**	**$209,077**	**$127,056**	**$216,103**	**$7,026**	**3.36%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Portland Public Health Clinic 10044205						
*	**Payroll**	$661,255	$644,285	$713,950	$52,695	7.97%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$3,200	$1,200	$2,700	($500)	-15.63%
*	**Client Expenses**	$1,000	$1,000	$1,000	$0	0.00%
*	**Contractual Services**	$144,501	$173,382	$165,460	$20,959	14.50%
*	**Maintenance & Repair**	$1,200	$1,000	$1,000	($200)	-16.67%
*	**Rentals**	$2,024	$730	$1,000	($1,024)	-50.59%
*	**Supplies**	$38,150	$27,000	$35,150	($3,000)	-7.86%
*	**Utilities**	$0	$0	$0	$0	---
**	**Portland Public Health Clinic**	**$851,330**	**$848,597**	**$920,260**	**$68,930**	**8.10%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Research 10044206						
*	**Payroll**	$117,484	$125,553	$125,326	$7,842	6.67%
*	**Benefits**	$360	$180	$360	$0	0.00%
*	**Administrative Svcs**	$2,800	$500	$2,000	($800)	-28.57%
*	**Contractual Services**	$1,100	$500	$1,100	$0	0.00%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Supplies**	$400	$750	$750	$350	87.50%
*	**Utilities**	$1,000	$1,000	$1,000	$0	0.00%
**	**Research**	**$123,144**	**$128,483**	**$130,536**	**$7,392**	**6.00%**
***	**Public Health**	**$2,877,587**	**$2,783,364**	**$2,988,798**	**$111,211**	**3.86%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Health & Human Services 44						
Social Services 4430						
10044301 Total EXPENDITURE		$908,324	$918,257	$1,007,481	$99,157	10.92%
10044301 Total REVENUE		($273,472)	($273,472)	($195,543)	$77,929	-28.50%
**	**Social Services Administration NET**	**$634,852**	**$644,785**	**$811,938**	**$177,086**	**27.89%**
10044302 Total EXPENDITURE		$52,019,656	$27,544,388	$22,641,921	($29,377,735)	-56.47%
10044302 Total REVENUE		($45,246,172)	($19,554,079)	($18,826,508)	$26,419,664	-58.39%
**	**General Assistance NET**	**$6,773,484**	**$7,990,309**	**$3,815,413**	**($2,958,071)**	**-43.67%**
10044304 Total EXPENDITURE		$5,243,952	$6,864,920	$0	($5,243,952)	-100.00%
10044304 Total REVENUE		($2,896,307)	($3,088,410)	$0	$2,896,307	-100.00%
**	**Oxford Street Shelter NET**	**$2,347,645**	**$3,776,510**	**$0**	**($2,347,645)**	**-100.00%**
10044305 Total EXPENDITURE		$1,828,813	$2,120,534	$2,523,213	$694,400	37.97%
10044305 Total REVENUE		($1,190,166)	($1,139,549)	($1,459,141)	($268,975)	22.60%
**	**Family Shelter NET**	**$638,647**	**$980,985**	**$1,064,072**	**$425,425**	**66.61%**
10044306 Total EXPENDITURE		$0	$316	$10,655,108	$10,655,108	---
10044306 Total REVENUE		$0	$0	($7,288,959)	($7,288,959)	---
**	**Homeless Services Center NET**	**$0**	**$316**	**$3,366,149**	**$3,366,149**	**---**
***	**Social Services**	**$10,394,628**	**$13,392,905**	**$9,057,572**	**($1,337,056)**	**-12.86%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
Social Services 4430						
*	**Payroll**	$7,249,284	$8,016,178	$9,327,575	$2,078,291	28.67%
*	**Benefits**	$11,600	$14,067	$9,800	($1,800)	-15.52%
*	**Administrative Svcs**	$14,580	$9,080	$14,580	$0	0.00%
*	**Client Expenses**	$51,244,399	$26,764,117	$21,674,027	($29,570,372)	-57.70%
*	**Contractual Services**	$301,987	$579,754	$573,857	$271,870	90.03%
*	**Maintenance & Repair**	$118,350	$128,713	$127,630	$9,280	7.84%
*	**Rentals**	$612,868	$1,408,711	$3,159,932	$2,547,064	415.60%
*	**Insurance**	$10,000	$0	$0	($10,000)	-100.00%
*	**Supplies**	$246,822	$268,019	$1,430,533	$1,183,711	479.58%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$190,855	$259,776	$509,789	$318,934	167.11%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Social Services**	**$60,000,745**	**$37,448,415**	**$36,827,723**	**($23,173,022)**	**-38.62%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services						
Social Services 4430						
Social Services Administration 10044301						
*	**Payroll**	$669,131	$642,369	$695,330	$26,199	3.92%
*	**Benefits**	$5,000	$4,700	$5,600	$600	12.00%
*	**Administrative Svcs**	$5,580	$3,080	$5,580	$0	0.00%
*	**Contractual Services**	$9,878	$70,670	$72,678	$62,800	635.76%
*	**Maintenance & Repair**	$2,000	$3,518	$5,600	$3,600	180.00%
*	**Rentals**	$138,893	$139,987	$140,950	$2,057	1.48%
*	**Supplies**	$12,650	$13,150	$11,500	($1,150)	-9.09%
*	**Utilities**	$65,192	$40,783	$70,243	$5,051	7.75%
**	**Social Services Administration**	**$908,324**	**$918,257**	**$1,007,481**	**$99,157**	**10.92%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
General Assistance 10044302						
*	**Payroll**	$669,371	$567,372	$779,018	$109,647	16.38%
*	**Benefits**	$600	$300	$600	$0	0.00%
*	**Administrative Svcs**	$2,000	$2,000	$2,000	$0	0.00%
*	**Client Expenses**	$51,145,949	$26,686,323	$21,563,322	($29,582,627)	-57.84%
*	**Contractual Services**	$174,006	$267,751	$267,751	$93,745	53.87%
*	**Maintenance & Repair**	$2,500	$1,000	$1,000	($1,500)	-60.00%
*	**Rentals**	$2,485	$2,400	$2,485	$0	0.00%
*	**Supplies**	$22,745	$16,398	$25,745	$3,000	13.19%
*	**Utilities**	$0	$844	$0	$0	---
**	**General Assistance**	**$52,019,656**	**$27,544,388**	**$22,641,921**	**($29,377,735)**	**-56.47%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
Oxford Street Shelter 10044304						
*	**Payroll**	$4,666,571	$5,363,931	$0	($4,666,571)	-100.00%
*	**Benefits**	$1,800	$6,967	$0	($1,800)	-100.00%
*	**Administrative Svcs**	$4,000	$2,500	$0	($4,000)	-100.00%
*	**Client Expenses**	$64,950	$44,294	$0	($64,950)	-100.00%
*	**Contractual Services**	$38,192	$86,458	$0	($38,192)	-100.00%
*	**Maintenance & Repair**	$68,946	$53,165	$0	($68,946)	-100.00%
*	**Rentals**	$170,145	$962,523	$0	($170,145)	-100.00%
*	**Insurance**	$10,000	$0	$0	($10,000)	-100.00%
*	**Supplies**	$176,032	$201,458	$0	($176,032)	-100.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$43,316	$143,624	$0	($43,316)	-100.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Oxford Street Shelter**	**$5,243,952**	**$6,864,920**	**$0**	**($5,243,952)**	**-100.00%**

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FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
Family Shelter 10044305						
*	**Payroll**	$1,244,211	$1,442,506	$1,860,226	$616,015	49.51%
*	**Benefits**	$4,200	$2,100	$2,400	($1,800)	-42.86%
*	**Administrative Svcs**	$3,000	$1,500	$3,000	$0	0.00%
*	**Client Expenses**	$33,500	$33,500	$33,500	$0	0.00%
*	**Contractual Services**	$79,911	$154,559	$81,678	$1,767	2.21%
*	**Maintenance & Repair**	$44,904	$71,030	$71,030	$26,126	58.18%
*	**Rentals**	$301,345	$303,801	$313,358	$12,013	3.99%
*	**Supplies**	$35,395	$37,013	$60,355	$24,960	70.52%
*	**Utilities**	$82,347	$74,525	$97,666	$15,319	18.60%
**	**Family Shelter**	**$1,828,813**	**$2,120,534**	**$2,523,213**	**$694,400**	**37.97%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
Homeless Services Center 10044306						
*	**Payroll**	$0	$0	$5,993,001	$5,993,001	---
*	**Benefits**	$0	$0	$1,200	$1,200	---
*	**Administrative Svcs**	$0	$0	$4,000	$4,000	---
*	**Client Expenses**	$0	$0	$77,205	$77,205	---
*	**Contractual Services**	$0	$316	$151,750	$151,750	---
*	**Maintenance & Repair**	$0	$0	$50,000	$50,000	---
*	**Rentals**	$0	$0	$2,703,139	$2,703,139	---
*	**Insurance**	$0	$0	$0	$0	---
*	**Supplies**	$0	$0	$1,332,933	$1,332,933	---
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$341,880	$341,880	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Homeless Services Center**	**$0**	**$316**	**$10,655,108**	**$10,655,108**	**---**
***	**Social Services**	**$60,000,745**	**$37,448,415**	**$36,827,723**	**($23,173,022)**	**-38.62%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Health & Human Services 44					
Barron Center 4440					
10744400 Total REVENUE	($20,557,237)	($16,978,531)	($18,694,746)	$1,862,491	-9.06%
** **Barron Center NET**	**($20,557,237)**	**($16,978,531)**	**($18,694,746)**	**$1,862,491**	**-9.06%**
10744401 Total EXPENDITURE	$1,780,964	$1,769,045	$1,557,376	($223,588)	-12.55%
** **Barron Center Administration NET**	**$1,780,964**	**$1,769,045**	**$1,557,376**	**($223,588)**	**-12.55%**
10044402 Total EXPENDITURE	$402,397	$386,047	$413,142	$10,745	2.67%
10044402 Total REVENUE	($295,200)	($134,744)	($405,820)	($110,620)	37.47%
** **Office of Elder Affairs NET**	**$107,197**	**$251,303**	**$7,322**	**($99,875)**	**-93.17%**
10744403 Total EXPENDITURE	$318,984	$383,021	$286,548	($32,436)	-10.17%
** **Therapeutic Recreation NET**	**$318,984**	**$383,021**	**$286,548**	**($32,436)**	**-10.17%**
10744404 Total EXPENDITURE	$1,991,444	$1,637,697	$2,040,973	$49,529	2.49%
** **Nursing Administration NET**	**$1,991,444**	**$1,637,697**	**$2,040,973**	**$49,529**	**2.49%**
10744405 Total EXPENDITURE	$7,192,519	$5,154,300	$5,923,001	($1,269,518)	-17.65%
** **Nursing Direct Care NET**	**$7,192,519**	**$5,154,300**	**$5,923,001**	**($1,269,518)**	**-17.65%**
10744406 Total EXPENDITURE	$2,157,396	$2,033,872	$1,884,076	($273,320)	-12.67%
** **Nutrition NET**	**$2,157,396**	**$2,033,872**	**$1,884,076**	**($273,320)**	**-12.67%**
10744407 Total EXPENDITURE	$1,094,400	$894,686	$1,104,685	$10,285	0.94%
** **Environmental Services NET**	**$1,094,400**	**$894,686**	**$1,104,685**	**$10,285**	**0.94%**
10744408 Total EXPENDITURE	$674,363	$769,328	$536,964	($137,399)	-20.37%
** **Housekeeping NET**	**$674,363**	**$769,328**	**$536,964**	**($137,399)**	**-20.37%**
10744409 Total EXPENDITURE	$604,138	$755,687	$580,448	($23,690)	-3.92%
** **Laundry Services NET**	**$604,138**	**$755,687**	**$580,448**	**($23,690)**	**-3.92%**
10744410 Total EXPENDITURE	$860,060	$460,787	$502,392	($357,668)	-41.59%
** **Central Supply NET**	**$860,060**	**$460,787**	**$502,392**	**($357,668)**	**-41.59%**
*** **Barron Center**	**($3,775,772)**	**($2,868,805)**	**($4,270,961)**	**($495,189)**	**13.11%**

CITY OF PORTLAND, ME
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	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
Barron Center 4440						
*	**Payroll**	$13,100,943	$11,296,023	$11,572,141	($1,528,802)	-11.67%
*	**Benefits**	$31,855	$28,382	$32,690	$835	2.62%
*	**Administrative Svcs**	$309,424	$279,291	$278,010	($31,414)	-10.15%
*	**Client Expenses**	$9,250	$0	$6,000	($3,250)	-35.14%
*	**Contractual Services**	$1,039,093	$974,930	$859,977	($179,116)	-17.24%
*	**Maintenance & Repair**	$232,396	$224,308	$188,520	($43,876)	-18.88%
*	**Rentals**	$23,940	$6,574	$20,700	($3,240)	-13.53%
*	**Supplies**	$1,873,155	$1,174,106	$1,389,420	($483,735)	-25.82%
*	**Minor Capital Items**	$27,000	$2,029	$17,000	($10,000)	-37.04%
*	**Utilities**	$368,544	$197,762	$404,082	$35,538	9.64%
*	**Capital Outlay**	$61,065	$61,065	$61,065	$0	0.00%
**	**Barron Center**	**$17,076,665**	**$14,244,470**	**$14,829,605**	**($2,247,060)**	**-13.16%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services						
Barron Center 4440						
Barron Center Administration 10744401						
*	**Payroll**	$772,401	$913,497	$799,416	$27,015	3.50%
*	**Benefits**	$3,600	$2,500	$4,200	$600	16.67%
*	**Administrative Svcs**	$274,370	$259,457	$242,765	($31,605)	-11.52%
*	**Contractual Services**	$666,553	$525,653	$428,260	($238,293)	-35.75%
*	**Maintenance & Repair**	$16,790	$14,690	$14,690	($2,100)	-12.51%
*	**Rentals**	$3,600	$3,574	$9,660	$6,060	168.33%
*	**Supplies**	$42,750	$42,252	$50,960	$8,210	19.20%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$900	$7,422	$7,425	$6,525	725.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Barron Center Administration**	**$1,780,964**	**$1,769,045**	**$1,557,376**	**($223,588)**	**-12.55%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Office of Elder Affairs 10044402						
*	**Payroll**	$364,678	$359,922	$369,922	$5,244	1.44%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$3,014	$1,050	$3,255	$241	8.00%
*	**Contractual Services**	$3,270	$848	$2,970	($300)	-9.17%
*	**Supplies**	$31,135	$23,927	$30,835	($300)	-0.96%
*	**Utilities**	$300	$300	$6,160	$5,860	1953.33%
**	**Office of Elder Affairs**	**$402,397**	**$386,047**	**$413,142**	**$10,745**	**2.67%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Therapeutic Recreation 10744403						
*	**Payroll**	$293,134	$358,921	$260,248	($32,886)	-11.22%
*	**Administrative Svcs**	$950	$950	$950	$0	0.00%
*	**Contractual Services**	$12,400	$12,400	$14,650	$2,250	18.15%
*	**Supplies**	$12,500	$10,750	$10,700	($1,800)	-14.40%
**	**Therapeutic Recreation**	**$318,984**	**$383,021**	**$286,548**	**($32,436)**	**-10.17%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Nursing Administration 10744404						
*	**Payroll**	$1,636,819	$1,316,690	$1,759,628	$122,809	7.50%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$27,470	$16,022	$27,770	$300	1.09%
*	**Contractual Services**	$246,655	$232,456	$215,575	($31,080)	-12.60%
*	**Maintenance & Repair**	$32,336	$37,500	$0	($32,336)	-100.00%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$13,164	$8,000	$8,000	($5,164)	-39.23%
*	**Minor Capital Items**	$10,000	$2,029	$5,000	($5,000)	-50.00%
*	**Capital Outlay**	$25,000	$25,000	$25,000	$0	0.00%
**	**Nursing Administration**	**$1,991,444**	**$1,637,697**	**$2,040,973**	**$49,529**	**2.49%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Nursing Direct Care 10744405						
*	**Payroll**	$7,192,519	$5,067,938	$5,850,251	($1,342,268)	-18.66%
*	**Benefits**	$0	$499	$0	$0	---
*	**Contractual Services**	$0	$85,863	$72,750	$72,750	---
**	**Nursing Direct Care**	**$7,192,519**	**$5,154,300**	**$5,923,001**	**($1,269,518)**	**-17.65%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Nutrition 10744406						
*	**Payroll**	$1,338,261	$1,457,709	$1,137,251	($201,010)	-15.02%
*	**Benefits**	$13,065	$15,708	$16,445	$3,380	25.87%
*	**Administrative Svcs**	$2,120	$1,812	$2,020	($100)	-4.72%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$41,840	$43,253	$46,282	$4,442	10.62%
*	**Maintenance & Repair**	$28,450	$28,450	$28,490	$40	0.14%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$728,660	$486,940	$653,588	($75,072)	-10.30%
*	**Minor Capital Items**	$5,000	$0	$0	($5,000)	-100.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Nutrition**	**$2,157,396**	**$2,033,872**	**$1,884,076**	**($273,320)**	**-12.67%**

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ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Environmental Services 10744407						
*	**Payroll**	$398,311	$404,534	$388,573	($9,738)	-2.44%
*	**Benefits**	$4,790	$318	$3,270	($1,520)	-31.73%
*	**Administrative Svcs**	$1,250	$0	$1,250	$0	0.00%
*	**Contractual Services**	$64,675	$71,073	$75,790	$11,115	17.19%
*	**Maintenance & Repair**	$142,010	$132,740	$136,180	($5,830)	-4.11%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$67,955	$59,916	$61,060	($6,895)	-10.15%
*	**Minor Capital Items**	$12,000	$0	$12,000	$0	0.00%
*	**Utilities**	$367,344	$190,040	$390,497	$23,153	6.30%
*	**Capital Outlay**	$36,065	$36,065	$36,065	$0	0.00%
**	**Environmental Services**	**$1,094,400**	**$894,686**	**$1,104,685**	**$10,285**	**0.94%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Housekeeping 10744408						
*	**Payroll**	$544,773	$662,399	$445,294	($99,479)	-18.26%
*	**Benefits**	$2,175	$2,175	$2,175	$0	0.00%
*	**Contractual Services**	$3,700	$3,384	$3,700	$0	0.00%
*	**Maintenance & Repair**	$2,760	$0	$2,760	$0	0.00%
*	**Supplies**	$120,955	$101,370	$83,035	($37,920)	-31.35%
*	**Minor Capital Items**	$0	$0	$0	$0	---
**	**Housekeeping**	**$674,363**	**$769,328**	**$536,964**	**($137,399)**	**-20.37%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Laundry Services 10744409						
*	**Payroll**	$509,588	$686,475	$510,838	$1,250	0.25%
*	**Benefits**	$1,725	$2,979	$1,725	$0	0.00%
*	**Administrative Svcs**	$250	$0	$0	($250)	-100.00%
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Maintenance & Repair**	$10,050	$10,928	$6,400	($3,650)	-36.32%
*	**Supplies**	$82,525	$55,305	$61,485	($21,040)	-25.50%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Laundry Services**	**$604,138**	**$755,687**	**$580,448**	**($23,690)**	**-3.92%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Central Supply 10744410						
*	**Payroll**	$50,459	$67,938	$50,720	$261	0.52%
*	**Benefits**	$6,500	$4,203	$4,875	($1,625)	-25.00%
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Client Expenses**	$9,250	$0	$6,000	($3,250)	-35.14%
*	**Rentals**	$20,340	$3,000	$11,040	($9,300)	-45.72%
*	**Supplies**	$773,511	$385,646	$429,757	($343,754)	-44.44%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Central Supply**	**$860,060**	**$460,787**	**$502,392**	**($357,668)**	**-41.59%**
***	**Barron Center**	**$17,076,665**	**$14,244,470**	**$14,829,605**	**($2,247,060)**	**-13.16%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Debt Service 47					
10047000 Total EXPENDITURE	$52,546,994	$55,754,280	$54,596,478	$2,049,484	3.90%
10047000 Total REVENUE	($24,982,556)	($26,039,038)	($27,316,928)	($2,334,372)	9.34%
** **Debt Service NET**	**$27,564,438**	**$29,715,242**	**$27,279,550**	**($284,888)**	**-1.03%**
**** **Debt Service Net**	**$27,564,438**	**$29,715,242**	**$27,279,550**	**($284,888)**	**-1.03%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Debt Service 47						
*	**Contractual Services**	$353,000	$300,000	$327,000	($26,000)	-7.37%
*	**Debt Service**	$52,193,994	$55,454,280	$54,269,478	$2,075,484	3.98%
****	**Debt Service**	**$52,546,994**	**$55,754,280**	**$54,596,478**	**$2,049,484**	**3.90%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Library 48**					
10048000 Total EXPENDITURE	$4,312,969	$4,312,969	$4,528,618	$215,649	5.00%
** **Library NET**	**$4,312,969**	**$4,312,969**	**$4,528,618**	**$215,649**	**5.00%**
**** **Library Net**	**$4,312,969**	**$4,312,969**	**$4,528,618**	**$215,649**	**5.00%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Library 48**						
*	**Payroll**	$3,099,452	$3,099,452	$3,283,767	$184,315	5.95%
*	**Benefits**	$537,000	$537,000	$553,110	$16,110	3.00%
*	**Supplies**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
*	**Contributions**	$676,517	$676,517	$691,741	$15,224	2.25%
****	**Library**	**$4,312,969**	**$4,312,969**	**$4,528,618**	**$215,649**	**5.00%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Pension 51**					
10051200 Total EXPENDITURE	$9,448,120	$9,296,920	$10,911,142	$1,463,022	15.48%
10051200 Total REVENUE	($985,205)	$0	($1,006,643)	($21,438)	2.18%
** **Pension NET**	**$8,462,915**	**$9,296,920**	**$9,904,499**	**$1,441,584**	**17.03%**
**** **Pension Net**	**$8,462,915**	**$9,296,920**	**$9,904,499**	**$1,441,584**	**17.03%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Pension 51						
*	**Benefits**	$9,448,120	$9,296,920	$10,911,142	$1,463,022	15.48%
*	**Contractual Services**	$0	$0	$0	$0	---
********	**Pension**	**$9,448,120**	**$9,296,920**	**$10,911,142**	**$1,463,022**	**15.48%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Employee Benefits 52					
10052200 Total EXPENDITURE	$18,154,207	$19,148,245	$20,018,555	$1,864,348	10.27%
10052200 Total REVENUE	($5,735,948)	($5,368,542)	($6,725,857)	($989,909)	17.26%
** **Health Insurance Program NET**	**$12,418,259**	**$13,779,703**	**$13,292,698**	**$874,439**	**7.04%**
10052300 Total EXPENDITURE	$1,697,605	$0	$1,722,605	$25,000	1.47%
10052300 Total REVENUE	($190,000)	($53,075)	($190,000)	$0	0.00%
** **Workers' Compensation NET**	**$1,507,605**	**($53,075)**	**$1,532,605**	**$25,000**	**1.66%**
10052400 Total EXPENDITURE	$1,325,660	$1,368,069	$1,578,873	$253,213	19.10%
10052400 Total REVENUE	($127,253)	($120,632)	($150,773)	($23,520)	18.48%
** **FICA NET**	**$1,198,407**	**$1,247,437**	**$1,428,100**	**$229,693**	**19.17%**
10052500 Total EXPENDITURE	$230,240	$243,698	$260,451	$30,211	13.12%
10052500 Total REVENUE	($7,926)	($7,334)	($10,028)	($2,102)	26.52%
** **Group Life Insurance NET**	**$222,314**	**$236,364**	**$250,423**	**$28,109**	**12.64%**
10052600 Total EXPENDITURE	$100,000	$28,740	$100,000	$0	0.00%
10052600 Total REVENUE	$0	$0	$0	$0	---
** **Unemployment NET**	**$100,000**	**$28,740**	**$100,000**	**$0**	**0.00%**
**** **Employee Benefits Net**	**$15,446,585**	**$15,239,169**	**$16,603,826**	**$1,157,241**	**7.49%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Employee Benefits 52						
*	**Benefits**	$18,598,618	$20,362,225	$20,779,516	$2,180,898	11.73%
*	**Administrative Svcs**	$877,665	$408,000	$840,135	($37,530)	-4.28%
*	**Contractual Services**	$842,000	$0	$867,000	$25,000	2.97%
*	**Rentals**	$12,360	$16,764	$16,764	$4,404	35.63%
*	**Insurance**	$1,045,905	$0	$1,045,905	$0	0.00%
*	**Utilities**	$1,464	$1,763	$1,464	$0	0.00%
*	**Contributions**	$129,700	$0	$129,700	$0	0.00%
****	**Employee Benefits**	**$21,507,712**	**$20,788,752**	**$23,680,484**	**$2,172,772**	**10.10%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Employee Benefits 52						
Health Insurance Program 10052200						
*	**Benefits**	$16,942,718	$18,721,718	$18,840,192	$1,897,474	11.20%
*	**Administrative Svcs**	$1,197,665	$408,000	$1,160,135	($37,530)	-3.13%
*	**Rentals**	$12,360	$16,764	$16,764	$4,404	35.63%
*	**Utilities**	$1,464	$1,763	$1,464	$0	0.00%
**	**Health Insurance Program**	**$18,154,207**	**$19,148,245**	**$20,018,555**	**$1,864,348**	**10.27%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Workers' Compensation 10052300						
*	**Administrative Svcs**	($320,000)	$0	($320,000)	$0	0.00%
*	**Contractual Services**	$842,000	$0	$867,000	$25,000	2.97%
*	**Insurance**	$1,045,905	$0	$1,045,905	$0	0.00%
*	**Contributions**	$129,700	$0	$129,700	$0	0.00%
**	**Workers' Compensation**	**$1,697,605**	**$0**	**$1,722,605**	**$25,000**	**1.47%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
FICA 10052400					
* **Benefits**	$1,325,660	$1,368,069	$1,578,873	$253,213	19.10%
** **FICA**	**$1,325,660**	**$1,368,069**	**$1,578,873**	**$253,213**	**19.10%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Group Life Insurance 10052500						
*	**Benefits**	$230,240	$243,698	$260,451	$30,211	13.12%
**	**Group Life Insurance**	**$230,240**	**$243,698**	**$260,451**	**$30,211**	**13.12%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Unemployment 10052600						
*	**Benefits**	$100,000	$28,740	$100,000	$0	0.00%
**	**Unemployment**	**$100,000**	**$28,740**	**$100,000**	**$0**	**0.00%**
****	**Employee Benefits**	**$21,507,712**	**$20,788,752**	**$23,680,484**	**$2,172,772**	**10.10%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Contingency 61						
10061000 Total EXPENDITURE		$350,000	$0	$250,000	($100,000)	-28.57%
**	**Contingency NET**	**$350,000**	**$0**	**$250,000**	**($100,000)**	**-28.57%**
****	**Contingency Net**	**$350,000**	**$0**	**$250,000**	**($100,000)**	**-28.57%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Contingency 61						
*	**Payroll**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$925	$0	$925	$0	0.00%
*	**Contractual Services**	$349,075	$0	$249,075	($100,000)	-28.65%
*	**Supplies**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Contingency**	**$350,000**	**$0**	**$250,000**	**($100,000)**	**-28.57%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Liability Insurance 62						
10062000	Total EXPENDITURE	$901,907	$889,804	$971,678	$69,771	7.74%
10062000	Total REVENUE	($216,063)	($217,191)	($237,377)	($21,314)	9.86%
**	**Liability Insurance NET**	**$685,844**	**$672,613**	**$734,301**	**$48,457**	**7.07%**
****	**Liability Insurance Net**	**$685,844**	**$672,613**	**$734,301**	**$48,457**	**7.07%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund Liability Insurance 62						
*	**Administrative Svcs**	$5,700	$5,700	$5,700	$0	0.00%
*	**Contractual Services**	$5,000	$5,000	$5,000	$0	0.00%
*	**Insurance**	$891,207	$879,104	$960,978	$69,771	7.83%
****	**Liability Insurance**	**$901,907**	**$889,804**	**$971,678**	**$69,771**	**7.74%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
County Tax 63					
10063000 Total EXPENDITURE	$7,563,215	$7,563,215	$9,206,423	$1,643,208	21.73%
** **County Tax NET**	**$7,563,215**	**$7,563,215**	**$9,206,423**	**$1,643,208**	**21.73%**
**** **County Tax Net**	**$7,563,215**	**$7,563,215**	**$9,206,423**	**$1,643,208**	**21.73%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
County Tax 63						
*	**Contributions**	$7,563,215	$7,563,215	$9,206,423	$1,643,208	21.73%
****	**County Tax**	**$7,563,215**	**$7,563,215**	**$9,206,423**	**$1,643,208**	**21.73%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Memberships / Other 65					
10065200 Total EXPENDITURE	$3,137,789	$3,137,789	$3,242,830	$105,041	3.35%
10065200 Total REVENUE	($640,265)	($392,003)	($563,566)	$76,699	-11.98%
** **Transit District (Metro) NET**	**$2,497,524**	**$2,745,786**	**$2,679,264**	**$181,740**	**7.28%**
10065300 Total EXPENDITURE	$67,939	$67,895	$66,522	($1,417)	-2.09%
** **Regional Transportation NET**	**$67,939**	**$67,895**	**$66,522**	**($1,417)**	**-2.09%**
10065400 Total EXPENDITURE	$709,645	$0	$488,416	($221,229)	-31.17%
** **Memberships - Misc NET**	**$709,645**	**$0**	**$488,416**	**($221,229)**	**-31.17%**
**** **Memberships / Other Net**	**$3,275,108**	**$2,813,681**	**$3,234,202**	**($40,906)**	**-1.25%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Memberships / Other 65						
*	**Contractual Services**	$52,670	$0	$55,000	$2,330	4.42%
*	**Contributions**	$3,862,703	$3,205,684	$3,742,768	($119,935)	-3.10%
********	**Memberships / Other**	**$3,915,373**	**$3,205,684**	**$3,797,768**	**($117,605)**	**-3.00%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Memberships / Other 65						
Transit District (Metro) 10065200						
*	**Contributions**	$3,137,789	$3,137,789	$3,242,830	$105,041	3.35%
**	**Transit District (Metro)**	**$3,137,789**	**$3,137,789**	**$3,242,830**	**$105,041**	**3.35%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Regional Transportation 10065300						
*	**Contributions**	$67,939	$67,895	$66,522	($1,417)	-2.09%
**	**Regional Transportation**	**$67,939**	**$67,895**	**$66,522**	**($1,417)**	**-2.09%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Memberships - Misc 10065400						
*	**Contractual Services**	$52,670	$0	$55,000	$2,330	4.42%
*	**Contributions**	$656,975	$0	$433,416	($223,559)	-34.03%
**	**Memberships - Misc**	**$709,645**	**$0**	**$488,416**	**($221,229)**	**-31.17%**
****	**Memberships / Other**	**$3,915,373**	**$3,205,684**	**$3,797,768**	**($117,605)**	**-3.00%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Wage Adjustment 67					
10067000 Total EXPENDITURE	($150,000)	$0	$2,346,263	$2,496,263	-1664.18%
** **Wage Adjustment NET**	**($150,000)**	**$0**	**$2,346,263**	**$2,496,263**	**1664.18%**
**** **Wage Adjustment Net**	**($150,000)**	**$0**	**$2,346,263**	**$2,496,263**	**1664.18%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fish Pier Authority Fund					
Public Buildings & Waterfront 35					
53035301 Total EXPENDITURE	$427,217	$390,053	$421,638	($5,579)	-1.31%
53035301 Total REVENUE	($427,217)	($390,053)	($421,638)	$5,579	-1.31%
** **Pub Bldg & Wtrfnt - Fish Pier NET**	**$0**	**$0**	**$0**	**$0**	---
***** **Fish Pier Authority Fund NET**	**$0**	**$0**	**$0**	**$0**	---

CITY OF PORTLAND, ME
FY24 ENTERPRISE FUND CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fish Pier Authority Fund 0530:						
*	Payroll	$71,926	$67,500	$81,683	$9,757	13.57%
*	Benefits	$13,446	$25,497	$13,446	$0	0.00%
*	Operating Transfers	$0	$0	$0	$0	---
*	Administrative Svcs	$11,876	$10,376	$10,702	($1,174)	-9.89%
*	Contractual Services	$48,263	$42,808	$49,463	$1,200	2.49%
*	Maintenance & Repair	$227,000	$123,500	$212,000	($15,000)	-6.61%
*	Insurance	$15,120	$15,120	$15,120	$0	0.00%
*	Supplies	$13,500	$6,916	$13,500	$0	0.00%
*	Utilities	$15,000	$7,250	$15,000	$0	0.00%
*	Contributions	$0	$80,000	$0	$0	---
*	Capital Outlay	$0	$0	$0	$0	---
*	Debt Service	$11,086	$11,086	$10,724	($362)	-3.27%
**	**Fish Pier Authority Fund**	**$427,217**	**$390,053**	**$421,638**	**($5,579)**	**-1.31%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility Fund						
Finance 15						
57015300 Total EXPENDITURE		$101,027	$12,362	$97,248	($3,779)	-3.74%
**	**Sewer Utility Finance NET**	**$101,027**	**$12,362**	**$97,248**	**($3,779)**	**-3.74%**
****	**Finance NET**	**$101,027**	**$12,362**	**$97,248**	**($3,779)**	**-3.74%**
Sewer Utility Fund						
Public Works 31						
57031000 Total REVENUE		($29,318,982)	($30,233,866)	($32,626,957)	($3,307,975)	11.28%
**	**Sewer Utility Public Works NET**	**($29,318,982)**	**($30,233,866)**	**($32,626,957)**	**($3,307,975)**	**-11.28%**
57031100 Total EXPENDITURE		$883,910	$834,196	$918,110	$34,200	3.87%
**	**Sewer Utility PW Admin NET**	**$883,910**	**$834,196**	**$918,110**	**$34,200**	**3.87%**
57031202 Total EXPENDITURE		$2,987,120	$2,813,609	$2,913,802	($73,318)	-2.45%
**	**Sewer Utility Districting NET**	**$2,987,120**	**$2,813,609**	**$2,913,802**	**($73,318)**	**-2.45%**
57031204 Total EXPENDITURE		$65,992	$70,354	$70,886	$4,894	7.42%
**	**Sewer Communications NET**	**$65,992**	**$70,354**	**$70,886**	**$4,894**	**7.42%**
57031303 Total EXPENDITURE		$635,197	$583,884	$661,115	$25,918	4.08%
**	**Sewer Engineering NET**	**$635,197**	**$583,884**	**$661,115**	**$25,918**	**4.08%**
57031600 Total EXPENDITURE		$9,234,630	$9,656,062	$9,805,378	$570,748	6.18%
**	**Sewer Utility Debt Service NET**	**$9,234,630**	**$9,656,062**	**$9,805,378**	**$570,748**	**6.18%**
57031700 Total EXPENDITURE		$1,531,681	$1,383,909	$1,571,738	$40,057	2.62%
**	**Sewer Utility Fringe Benefits NET**	**$1,531,681**	**$1,383,909**	**$1,571,738**	**$40,057**	**2.62%**
57031800 Total EXPENDITURE		$13,879,425	$14,879,490	$16,588,680	$2,709,255	19.52%
**	**Sewer Utility PWD Assessment NET**	**$13,879,425**	**$14,879,490**	**$16,588,680**	**$2,709,255**	**19.52%**
****	**Public Works NET**	**($101,027)**	**($12,362)**	**($97,248)**	**$3,779**	**3.74%**
*****	**Sewer Utility Fund NET**	**$0**	**$0**	**$0**	**$0**	**---**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility Fund 0570:						
*	Payroll	$2,609,972	$2,450,453	$2,673,879	$63,907	2.45%
*	Benefits	$1,053,521	$917,527	$1,050,351	($3,170)	-0.30%
*	Administrative Svcs	$14,492,688	$15,428,488	$17,255,010	$2,762,322	19.06%
*	Contractual Services	$1,234,068	$1,148,513	$1,145,340	($88,728)	-7.19%
*	Maintenance & Repair	$318,864	$310,011	$300,924	($17,940)	-5.63%
*	Rentals	$99,141	$98,719	$105,723	$6,582	6.64%
*	Insurance	$24,540	$9,327	$24,540	$0	0.00%
*	Supplies	$280,770	$256,091	$277,711	($3,059)	-1.09%
*	Minor Capital Items	$0	$0	$0	$0	---
*	Utilities	$125,766	$123,988	$128,079	$2,313	1.84%
*	Contributions	$0	$0	$0	$0	---
*	Capital Outlay	$30,000	$3,000	$45,000	$15,000	50.00%
*	Debt Service	$9,049,652	$9,487,749	$9,620,400	$570,748	6.31%
**	**Sewer Utility Fund**	**$29,318,982**	**$30,233,866**	**$32,626,957**	**$3,307,975**	**11.28%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Finance 15						
Sewer Utility Finance 57015300						
*	**Payroll**	$85,012	$8,512	$87,183	$2,171	2.55%
*	**Administrative Svcs**	$3,765	$1,000	$3,765	$0	0.00%
*	**Contractual Services**	$9,400	$1,000	$3,450	($5,950)	-63.30%
*	**Supplies**	$2,850	$1,850	$2,850	$0	0.00%
**	**Sewer Utility Finance**	**$101,027**	**$12,362**	**$97,248**	**($3,779)**	**-3.74%**
****	**Finance**	**$101,027**	**$12,362**	**$97,248**	**($3,779)**	**-3.74%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Works 31						
Sewer Utility PW Admin 57031100						
*	**Payroll**	$659,858	$675,000	$687,757	$27,899	4.23%
*	**Benefits**	$2,260	$1,900	$2,340	$80	3.54%
*	**Administrative Svcs**	$30,495	$21,685	$33,460	$2,965	9.72%
*	**Contractual Services**	$99,220	$51,200	$99,270	$50	0.05%
*	**Maintenance & Repair**	$54,590	$50,500	$56,640	$2,050	3.76%
*	**Rentals**	$19,677	$19,677	$25,060	$5,383	27.36%
*	**Supplies**	$15,984	$12,626	$11,975	($4,009)	-25.08%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,826	$1,608	$1,608	($218)	-11.94%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Sewer Utility PW Admin**	**$883,910**	**$834,196**	**$918,110**	**$34,200**	**3.87%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility Districting 57031202						
*	**Payroll**	$1,422,428	$1,360,061	$1,448,082	$25,654	1.80%
*	**Benefits**	$15,355	$12,600	$14,995	($360)	-2.34%
*	**Administrative Svcs**	$97,970	$46,750	$93,305	($4,665)	-4.76%
*	**Contractual Services**	$702,670	$701,700	$607,252	($95,418)	-13.58%
*	**Maintenance & Repair**	$263,214	$258,000	$243,224	($19,990)	-7.59%
*	**Rentals**	$78,350	$78,059	$79,440	$1,090	1.39%
*	**Supplies**	$254,633	$235,139	$257,113	$2,480	0.97%
*	**Utilities**	$122,500	$121,300	$125,391	$2,891	2.36%
*	**Capital Outlay**	$30,000	$0	$45,000	$15,000	50.00%
**	**Sewer Utility Districting**	**$2,987,120**	**$2,813,609**	**$2,913,802**	**($73,318)**	**-2.45%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Communications 57031204						
*	**Payroll**	$60,896	$65,380	$65,207	$4,311	7.08%
*	**Benefits**	$375	$375	$375	$0	0.00%
*	**Administrative Svcs**	$33	$33	$33	$0	0.00%
*	**Contractual Services**	$2,310	$2,500	$2,640	$330	14.29%
*	**Maintenance & Repair**	$165	$165	$165	$0	0.00%
*	**Rentals**	$364	$233	$443	$79	21.70%
*	**Supplies**	$1,849	$1,668	$2,023	$174	9.41%
**	**Sewer Communications**	**$65,992**	**$70,354**	**$70,886**	**$4,894**	**7.42%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Engineering 57031303						
*	**Payroll**	$381,778	$341,500	$385,650	$3,872	1.01%
*	**Benefits**	$2,120	$1,800	$2,280	$160	7.55%
*	**Administrative Svcs**	$7,270	$5,800	$18,930	$11,660	160.39%
*	**Contractual Services**	$235,490	$223,800	$247,750	$12,260	5.21%
*	**Maintenance & Repair**	$895	$1,346	$895	$0	0.00%
*	**Rentals**	$750	$750	$780	$30	4.00%
*	**Supplies**	$5,454	$4,808	$3,750	($1,704)	-31.24%
*	**Utilities**	$1,440	$1,080	$1,080	($360)	-25.00%
*	**Contributions**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$3,000	$0	$0	---
**	**Sewer Engineering**	**$635,197**	**$583,884**	**$661,115**	**$25,918**	**4.08%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility Debt Service 57031600						
*	**Contractual Services**	$184,978	$168,313	$184,978	$0	0.00%
*	**Debt Service**	$9,049,652	$9,487,749	$9,620,400	$570,748	6.31%
**	**Sewer Utility Debt Service**	**$9,234,630**	**$9,656,062**	**$9,805,378**	**$570,748**	**6.18%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility Fringe Benefits 57031700						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$1,033,411	$900,852	$1,030,361	($3,050)	-0.30%
*	**Administrative Svcs**	$473,730	$473,730	$516,837	$43,107	9.10%
*	**Insurance**	$24,540	$9,327	$24,540	$0	0.00%
**	**Sewer Utility Fringe Benefits**	**$1,531,681**	**$1,383,909**	**$1,571,738**	**$40,057**	**2.62%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility PWD Assessment 57031800						
*	**Administrative Svcs**	$13,879,425	$14,879,490	$16,588,680	$2,709,255	19.52%
**	**Sewer Utility PWD Assessment**	**$13,879,425**	**$14,879,490**	**$16,588,680**	**$2,709,255**	**19.52%**
****	**Public Works**	**$29,217,955**	**$30,221,504**	**$32,529,709**	**$3,311,754**	**11.33%**
*****	**Sewer Utility Fund**	**$29,318,982**	**$30,233,866**	**$32,626,957**	**$3,307,975**	**11.28%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Stormwater Fund						
Finance 15						
57115100 Total EXPENDITURE		$280,160	$242,100	$299,211	$19,051	6.80%
**	**Stormwater Finance NET**	**$280,160**	**$242,100**	**$299,211**	**$19,051**	**6.80%**
****	**Finance NET**	**$280,160**	**$242,100**	**$299,211**	**$19,051**	**6.80%**
Stormwater Fund						
Public Works 31						
57131000 Total REVENUE		($5,146,546)	($5,506,408)	($6,599,914)	($1,453,368)	28.24%
**	**Stormwater Public Works NET**	**($5,146,546)**	**($5,506,408)**	**($6,599,914)**	**($1,453,368)**	**-28.24%**
57131500 Total EXPENDITURE		$1,853,709	$1,805,029	$2,455,063	$601,354	32.44%
**	**Stormwater Management NET**	**$1,853,709**	**$1,805,029**	**$2,455,063**	**$601,354**	**32.44%**
57131600 Total EXPENDITURE		$2,660,693	$3,094,867	$3,405,428	$744,735	27.99%
**	**Stormwater Debt Service NET**	**$2,660,693**	**$3,094,867**	**$3,405,428**	**$744,735**	**27.99%**
57131700 Total EXPENDITURE		$351,984	$364,412	$440,212	$88,228	25.07%
**	**Stormwater Fringe Benefits NET**	**$351,984**	**$364,412**	**$440,212**	**$88,228**	**25.07%**
****	**Public Works NET**	**($280,160)**	**($242,100)**	**($299,211)**	**($19,051)**	**-6.80%**
*****	**Stormwater Fund NET**	**$0**	**$0**	**$0**	**$0**	**---**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Stormwater Fund 0571:						
*	Payroll	$1,233,358	$1,191,062	$1,321,290	$87,932	7.13%
*	Benefits	$293,269	$306,497	$331,446	$38,177	13.02%
*	Administrative Svcs	$142,253	$129,265	$197,289	$55,036	38.69%
*	Contractual Services	$531,118	$542,657	$1,026,480	$495,362	93.27%
*	Maintenance & Repair	$88,250	$87,200	$110,790	$22,540	25.54%
*	Rentals	$50,617	$50,617	$56,000	$5,383	10.63%
*	Insurance	$2,000	$0	$2,000	$0	0.00%
*	Supplies	$158,180	$117,150	$160,620	$2,440	1.54%
*	Utilities	$5,736	$2,000	$7,499	$1,763	30.74%
*	Capital Outlay	$0	$0	$0	$0	---
*	Debt Service	$2,641,765	$3,079,960	$3,386,500	$744,735	28.19%
**	**Stormwater Fund**	**$5,146,546**	**$5,506,408**	**$6,599,914**	**$1,453,368**	**28.24%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Finance 15						
Stormwater Finance 57115100						
*	**Payroll**	$200,737	$197,950	$219,788	$19,051	9.49%
*	**Administrative Svcs**	$37,453	$26,500	$37,453	$0	0.00%
*	**Contractual Services**	$36,820	$14,000	$36,820	$0	0.00%
*	**Supplies**	$5,150	$3,650	$5,150	$0	0.00%
**	**Stormwater Finance**	**$280,160**	**$242,100**	**$299,211**	**$19,051**	**6.80%**
****	**Finance**	**$280,160**	**$242,100**	**$299,211**	**$19,051**	**6.80%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Works 31						
Stormwater Management 57131500						
*	**Payroll**	$1,032,621	$993,112	$1,101,502	$68,881	6.67%
*	**Benefits**	$2,700	$1,500	$2,820	$120	4.44%
*	**Administrative Svcs**	$45,385	$43,350	$50,250	$4,865	10.72%
*	**Contractual Services**	$475,370	$513,750	$970,732	$495,362	104.21%
*	**Maintenance & Repair**	$88,250	$87,200	$110,790	$22,540	25.54%
*	**Rentals**	$50,617	$50,617	$56,000	$5,383	10.63%
*	**Supplies**	$153,030	$113,500	$155,470	$2,440	1.59%
*	**Utilities**	$5,736	$2,000	$7,499	$1,763	30.74%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Stormwater Management**	**$1,853,709**	**$1,805,029**	**$2,455,063**	**$601,354**	**32.44%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Stormwater Debt Service 57131600						
*	**Contractual Services**	$18,928	$14,907	$18,928	$0	0.00%
*	**Debt Service**	$2,641,765	$3,079,960	$3,386,500	$744,735	28.19%
**	**Stormwater Debt Service**	**$2,660,693**	**$3,094,867**	**$3,405,428**	**$744,735**	**27.99%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Stormwater Fringe Benefits 57131700						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$290,569	$304,997	$328,626	$38,057	13.10%
*	**Administrative Svcs**	$59,415	$59,415	$109,586	$50,171	84.44%
*	**Insurance**	$2,000	$0	$2,000	$0	0.00%
**	**Stormwater Fringe Benefits**	**$351,984**	**$364,412**	**$440,212**	**$88,228**	**25.07%**
****	**Public Works**	**$4,866,386**	**$5,264,308**	**$6,300,703**	**$1,434,317**	**29.47%**
*****	**Stormwater Fund**	**$5,146,546**	**$5,506,408**	**$6,599,914**	**$1,453,368**	**28.24%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Fund					
Jetport 28					
58328000 Total REVENUE	($22,697,031)	($25,562,929)	($22,635,603)	$61,428	-0.27%
** **Jetport Department NET**	**($22,697,031)**	**($25,562,929)**	**($22,635,603)**	**$61,428**	**0.27%**
58328101 Total EXPENDITURE	$1,239,982	$1,182,610	$1,254,338	$14,356	1.16%
** **Jetport Administration NET**	**$1,239,982**	**$1,182,610**	**$1,254,338**	**$14,356**	**1.16%**
58328102 Total EXPENDITURE	$429,390	$401,213	$462,130	$32,740	7.62%
** **Jetport Marketing NET**	**$429,390**	**$401,213**	**$462,130**	**$32,740**	**7.62%**
58328103 Total EXPENDITURE	$4,587,702	$4,247,113	$4,971,391	$383,689	8.36%
** **Jetport Fringe/Indirect Costs NET**	**$4,587,702**	**$4,247,113**	**$4,971,391**	**$383,689**	**8.36%**
58328200 Total EXPENDITURE	$4,617,834	$6,688,504	$5,242,086	$624,252	13.52%
** **Jetport Field NET**	**$4,617,834**	**$6,688,504**	**$5,242,086**	**$624,252**	**13.52%**
58328300 Total EXPENDITURE	$18,576	$18,574	$19,072	$496	2.67%
58328300 Total REVENUE	($254,200)	($430,000)	($327,375)	($73,175)	28.79%
** **Jetport General Aviation NET**	**($235,624)**	**($411,426)**	**($308,303)**	**($72,679)**	**-30.85%**
58328400 Total EXPENDITURE	$2,773,732	$2,572,914	$3,044,191	$270,459	9.75%
58328400 Total REVENUE	($18,750)	($33,300)	($33,750)	($15,000)	80.00%
** **Jetport Operations NET**	**$2,754,982**	**$2,539,614**	**$3,010,441**	**$255,459**	**9.27%**
58328500 Total EXPENDITURE	$7,624,682	$7,552,327	$8,575,374	$950,692	12.47%
** **Jetport Terminal Division NET**	**$7,624,682**	**$7,552,327**	**$8,575,374**	**$950,692**	**12.47%**
58328600 Total EXPENDITURE	$5,074,541	$4,823,802	$5,192,557	$118,016	2.33%
58328600 Total REVENUE	($6,548,470)	($8,360,182)	($8,023,238)	($1,474,768)	22.52%
** **Jetport Parking Division NET**	**($1,473,929)**	**($3,536,380)**	**($2,830,681)**	**($1,356,752)**	**-92.05%**
58328700 Total EXPENDITURE	$713,945	$708,862	$729,414	$15,469	2.17%
58328700 Total REVENUE	($732,000)	($774,612)	($800,000)	($68,000)	9.29%
** **Jetport Airfield Deicing Fac. NET**	**($18,055)**	**($65,750)**	**($70,586)**	**($52,531)**	**-290.95%**
58328900 Total EXPENDITURE	$3,170,067	$6,965,104	$2,329,413	($840,654)	-26.52%
58328900 Total REVENUE	$0	$0	$0	$0	---
** **Jetport Surplus NET**	**$3,170,067**	**$6,965,104**	**$2,329,413**	**($840,654)**	**-26.52%**
***** **Jetport Fund NET**	**$0**	**$0**	**$0**	**$0**	**---**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Fund 0583:						
*	Payroll	$3,951,080	$3,820,227	$4,328,472	$377,392	9.55%
*	Benefits	$2,604,208	$2,357,345	$2,638,509	$34,301	1.32%
*	Administrative Svcs	$4,020,245	$7,760,951	$3,318,579	($701,666)	-17.45%
*	Contractual Services	$5,903,437	$6,431,986	$6,404,326	$500,889	8.48%
*	Maintenance & Repair	$1,409,719	$1,332,615	$1,402,095	($7,624)	-0.54%
*	Rentals	$31,008	$24,864	$31,892	$884	2.85%
*	Insurance	$181,137	$161,137	$165,500	($15,637)	-8.63%
*	Supplies	$831,363	$762,052	$885,553	$54,190	6.52%
*	Minor Capital Items	$0	$0	$0	$0	---
*	Utilities	$1,412,508	$1,281,013	$1,105,572	($306,936)	-21.73%
*	Contributions	$2,017,946	$1,899,000	$2,250,098	$232,152	11.50%
*	Capital Outlay	$3,792,300	$5,211,833	$5,176,020	$1,383,720	36.49%
*	Debt Service	$4,095,500	$4,118,000	$4,113,350	$17,850	0.44%
**	**Jetport Fund**	**$30,250,451**	**$35,161,023**	**$31,819,966**	**$1,569,515**	**5.19%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport 28						
Jetport Administration 58328101						
*	**Payroll**	$876,910	$850,954	$918,041	$41,131	4.69%
*	**Benefits**	$2,800	$1,284	$1,960	($840)	-30.00%
*	**Administrative Svcs**	$105,423	$102,904	$112,000	$6,577	6.24%
*	**Contractual Services**	$155,650	$138,480	$174,860	$19,210	12.34%
*	**Maintenance & Repair**	$10,149	$9,139	$5,000	($5,149)	-50.73%
*	**Rentals**	$6,000	$5,764	$6,000	$0	0.00%
*	**Supplies**	$30,910	$16,250	$26,841	($4,069)	-13.16%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$7,140	$9,869	$9,636	$2,496	34.96%
*	**Capital Outlay**	$45,000	$47,966	$0	($45,000)	-100.00%
**	**Jetport Administration**	**$1,239,982**	**$1,182,610**	**$1,254,338**	**$14,356**	**1.16%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Marketing 58328102						
*	**Payroll**	$0	$0	$7,200	$7,200	---
*	**Benefits**	$0	$0	$1,590	$1,590	---
*	**Administrative Svcs**	$159,390	$127,189	$154,700	($4,690)	-2.94%
*	**Contractual Services**	$240,640	$252,660	$271,640	$31,000	12.88%
*	**Maintenance & Repair**	$25,000	$18,000	$25,000	$0	0.00%
*	**Supplies**	$4,360	$3,364	$2,000	($2,360)	-54.13%
**	**Jetport Marketing**	**$429,390**	**$401,213**	**$462,130**	**$32,740**	**7.62%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Fringe/Indirect Costs 58328103						
*	**Payroll**	$0	$0	$18,174	$18,174	---
*	**Benefits**	$2,573,406	$2,337,741	$2,610,259	$36,853	1.43%
*	**Administrative Svcs**	$471,235	$471,235	$582,625	$111,390	23.64%
*	**Insurance**	$181,137	$161,137	$165,500	($15,637)	-8.63%
*	**Contributions**	$1,361,924	$1,277,000	$1,594,833	$232,909	17.10%
**	**Jetport Fringe/Indirect Costs**	**$4,587,702**	**$4,247,113**	**$4,971,391**	**$383,689**	**8.36%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Field 58328200						
*	**Payroll**	$1,099,634	$1,116,000	$1,304,279	$204,645	18.61%
*	**Benefits**	$14,142	$10,526	$11,850	($2,292)	-16.21%
*	**Administrative Svcs**	$33,055	$31,268	$46,571	$13,516	40.89%
*	**Contractual Services**	$1,070,562	$1,203,287	$719,435	($351,127)	-32.80%
*	**Maintenance & Repair**	$574,632	$506,513	$614,103	$39,471	6.87%
*	**Rentals**	$17,008	$15,100	$17,892	$884	5.20%
*	**Supplies**	$606,020	$601,617	$687,124	$81,104	13.38%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$185,731	$155,903	$166,582	($19,149)	-10.31%
*	**Capital Outlay**	$1,017,050	$3,048,290	$1,674,250	$657,200	64.62%
**	**Jetport Field**	**$4,617,834**	**$6,688,504**	**$5,242,086**	**$624,252**	**13.52%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport General Aviation 58328300						
*	**Payroll**	$500	$500	$500	$0	0.00%
*	**Contractual Services**	$16,576	$16,574	$17,072	$496	2.99%
*	**Maintenance & Repair**	$1,500	$1,500	$1,500	$0	0.00%
*	**Supplies**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Jetport General Aviation**	**$18,576**	**$18,574**	**$19,072**	**$496**	**2.67%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Operations 58328400						
*	**Payroll**	$983,006	$895,831	$1,111,821	$128,815	13.10%
*	**Benefits**	$7,300	$4,750	$9,350	$2,050	28.08%
*	**Administrative Svcs**	$54,563	$49,390	$73,255	$18,692	34.26%
*	**Contractual Services**	$668,953	$797,060	$780,501	$111,548	16.68%
*	**Maintenance & Repair**	$29,501	$24,201	$63,500	$33,999	115.25%
*	**Supplies**	$55,587	$41,088	$54,540	($1,047)	-1.88%
*	**Utilities**	$13,800	$15,594	$20,959	$7,159	51.88%
*	**Contributions**	$656,022	$622,000	$655,265	($757)	-0.12%
*	**Capital Outlay**	$305,000	$123,000	$275,000	($30,000)	-9.84%
**	**Jetport Operations**	**$2,773,732**	**$2,572,914**	**$3,044,191**	**$270,459**	**9.75%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Terminal Division 58328500						
*	**Payroll**	$974,530	$940,942	$951,957	($22,573)	-2.32%
*	**Benefits**	$6,560	$3,044	$3,500	($3,060)	-46.65%
*	**Administrative Svcs**	$25,352	$13,461	$19,215	($6,137)	-24.21%
*	**Contractual Services**	$2,902,465	$3,169,105	$3,599,181	$696,716	24.00%
*	**Maintenance & Repair**	$655,618	$666,395	$626,748	($28,870)	-4.40%
*	**Rentals**	$7,500	$4,000	$7,500	$0	0.00%
*	**Supplies**	$114,122	$91,583	$110,258	($3,864)	-3.39%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,195,535	$1,098,047	$905,395	($290,140)	-24.27%
*	**Capital Outlay**	$1,246,250	$1,069,000	$1,856,270	$610,020	48.95%
*	**Debt Service**	$496,750	$496,750	$495,350	($1,400)	-0.28%
**	**Jetport Terminal Division**	**$7,624,682**	**$7,552,327**	**$8,575,374**	**$950,692**	**12.47%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Parking Division 58328600						
*	**Payroll**	$14,500	$14,000	$14,500	$0	0.00%
*	**Administrative Svcs**	$1,160	$400	$800	($360)	-31.03%
*	**Contractual Services**	$146,971	$153,200	$125,188	($21,783)	-14.82%
*	**Maintenance & Repair**	$104,369	$103,000	$57,294	($47,075)	-45.10%
*	**Rentals**	$500	$0	$500	$0	0.00%
*	**Supplies**	$18,989	$6,775	$2,775	($16,214)	-85.39%
*	**Utilities**	$10,302	$1,600	$3,000	($7,302)	-70.88%
*	**Capital Outlay**	$1,179,000	$923,577	$1,370,500	$191,500	16.24%
*	**Debt Service**	$3,598,750	$3,621,250	$3,618,000	$19,250	0.53%
**	**Jetport Parking Division**	**$5,074,541**	**$4,823,802**	**$5,192,557**	**$118,016**	**2.33%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Airfield Deicing Fac. 58328700						
*	**Payroll**	$2,000	$2,000	$2,000	$0	0.00%
*	**Contractual Services**	$701,620	$701,620	$716,449	$14,829	2.11%
*	**Maintenance & Repair**	$8,950	$3,867	$8,950	$0	0.00%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$1,375	$1,375	$2,015	$640	46.55%
*	**Utilities**	$0	$0	$0	$0	---
**	**Jetport Airfield Deicing Fac.**	**$713,945**	**$708,862**	**$729,414**	**$15,469**	**2.17%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Surplus 58328900						
*	**Administrative Svcs**	$3,170,067	$6,965,104	$2,329,413	($840,654)	-26.52%
**	**Jetport Surplus**	**$3,170,067**	**$6,965,104**	**$2,329,413**	**($840,654)**	**-26.52%**
****	**Jetport**	**$30,250,451**	**$35,161,023**	**$31,819,966**	**$1,569,515**	**5.19%**
*****	**Jetport Fund**	**$30,250,451**	**$35,161,023**	**$31,819,966**	**$1,569,515**	**5.19%**

City of Portland, Maine

City Manager's Recommended Budget

FY24 Budget

July 1, 2023 – June 30, 2024

City of Portland | Executive Department
Danielle P. West, *Interim City Manager*

To: Mayor and Members of the Portland City Council
CC: City of Portland Leadership Team and City Staff
From: Danielle P. West, Interim City Manager
Date: April 24, 2023
Re: City Manager's FY24 Recommended Budget

Pursuant to Article VI, Section 5(e) and Article VII, Sections 5 and 6 of the City of Portland Charter, I am hereby submitting the City Manager's Recommended $332.8 million FY24 Municipal Operating Budget. I'm humbled and honored to continue leading our dedicated group of public servants during this time of transition as they work tirelessly each day to provide excellent municipal services to and for the City of Portland and its residents.

As we continue to work through the realities of post-pandemic life there are several major challenges that we continue to face. Inflation continues to affect all of our departmental budgets in one way or another through higher costs for goods and services, fuel, and labor. We also face significant reductions in revenues including, but not limited to, the expiration of $7.4 million in one-time funding to address asylum seeker related expenditures and an estimated reduction of $1.7 million in State of Maine Revenue Sharing dollars for the upcoming fiscal year. Additionally, we continue to deal with a high number of staff vacancies, roughly 250 over the last year. In order for us to continue performing the high quality of services that our community has come to expect, we must work to reduce and prevent these staff vacancies. This is why the leadership team and I have made the retention and recruitment of staff our top goal for the year.

The other – larger and more unique – challenge we face in Portland is a national one with regional and statewide implications. The State of Maine and the City of Portland continue to attract record numbers of asylum seeking families from the southern U.S. border, as well as California and New York, and circumstantially and chronically homeless individuals, all seeking emergency shelter services. Portland is proud to be a welcoming city, we take our General Assistance (GA) obligation under state law very seriously, and we understand the value and benefits of having new residents in Maine. But we are in a dire situation that we cannot continue to manage on our own. The one time $7.4 million of revenue we received from the State of Maine in FY23 was intended to address what was anticipated to be a temporary increase in asylum seeker intakes and the lack of available housing. But the volume of arrivals and intakes has not declined and instead has continued to increase over the past year. We are now sheltering almost 1,200 people on a nightly basis between our single adult shelter, family shelter, and overflow spaces. As a result, our staff is stretched thin, our shelters are beyond their capacity, we are currently unable to guarantee shelter for any new arrivals, and available permanent housing is extremely limited.

We recently even had to open the James A. Banks Portland Expo building as a temporary emergency shelter. After its first week in operation, we reached capacity with a census of 300 people. We expect to use this space through this summer until a planned transitional housing space by a private developer can open and help alleviate some of the need. I can't stress enough how more transitional housing is needed in communities around the State of Maine other than just Portland as our staff and community partners are at their maximum capacity and we have no other physical locations available to us.

In an effort to not increase the property tax rate too significantly or make major cuts to City services, the Mayor, myself, the City's Legislative Committee, and other members of City staff have been working diligently with our State and Federal delegations, as well as the Governor's Office, to find solutions and alternative sources of funding for increased GA reimbursement, transitional housing for asylum seekers, and resettlement coordination. Due to these circumstances, the budget I'm presenting continues to dedicate a significant amount of money and staff resources to providing social services, emergency shelter, public health, and long-term care to our neediest populations.

It is important to note that under the State's GA law, municipalities are currently reimbursed for 70% of the GA costs described above, and the municipality is required to cover the remaining 30%. There are currently, however, several bills before the State Legislature that seek to increase this reimbursement to 90% in an attempt to avoid further adverse impacts on municipal budgets across the State. In order to present you with a budget within the guidance you provided, this budget includes a presumption that the GA reimbursement formula will change and/or one-time funding will be provided to the City to address the significant needs it faces in response to this dire situation. Therefore, if we do not secure one of these funding sources, we will need to make cuts to core municipal services or push our municipal tax rate increase up to at least 10.4% or more.

Another important factor in our ability to be able to close our budget gap this year is the third installment and use of the federal American Rescue Plan Act (ARPA) funds. As you know, in addition to using ARPA funds to fund specific one-time necessary public priority projects, the City Council approved a phased plan to help cover revenue losses over the course of three budget cycles. We used $8.75 million in FY22 to cover revenue losses, $5.5 million in FY23, and this FY24 recommended budget includes the use of $2.75 million plus pulls in an additional $2 million of ARPA funds which had been intended for use in FY23, but are being held in part for FY24 to help address the revenue shortfall. It's important to note that next year we will not have any significant remaining City ARPA funds to help close any budget gaps we may face.

In addition to revenue losses, GA budget increases, and inflation, we continue to face many other cost increases including debt service costs (an approximately $1.2 million increase in our pension obligation bond debt service alone), Cumberland County's tax, our required METRO contribution, and in contractually obligated union wage increases.

While we always ask our Department Directors to take a hard look at their budgets every year and achieve any cost savings, there are things they need in order to be able to continue to provide core municipal services. Facing a tax rate increase in excess of 14% just to maintain existing levels of those core City services, we were required to make many tough decisions in order to present you with a recommended budget that contains a property tax rate increase lower than inflation.

We worked hard to reduce existing expenses, respond to required full-time equivalent (FTE) employee increases and staffing changes, while at the same time increasing revenue streams to avoid having to cut any existing FTE staff positions. We, however, continue to defer adding most new position requests that were not offset by associated revenues and addressing other needs. In most cases, Department Directors are still struggling with workloads that exceed pre-COVID levels with staff headcounts that are below pre-COVID levels. With very limited exceptions we have been unable to restore or add positions within most Departments. Despite these realities, we have worked to address some of the Council's stated priorities including additional funding for our Justice, Diversity, Equity and Inclusion work, more than doubling our funding for homeless shelter operations (an over 100% increase from $5.25 million in FY23 to in excess of $10.6 million for FY24), significantly increasing investment in other asylum seeker transitional housing options, all while attempting to maintain other levels of core services and not bring forward a tax rate increase above inflation.

In light of all this, I'm presenting you with a recommended budget that includes a **6.1% increase in the tax rate** on the city side of the overall budget with a new city-side mill rate of **$6.96 per $1,000 of assessed property value**. It is important to note that should there be any additional priorities or services the Council would like to address in this year's budget, I felt it most appropriate for those decisions to be made by the Finance Committee/Council during the upcoming budget review process.

To provide some context on changes in the City budget over the last several fiscal years, the following is a chart that outlines the City, County, and School portions of the tax levy since FY16:

FY16 - FY24 City of Portland Tax Levy History & Breakdown							
	MUNICIPAL PORTION				SCHOOL PORTION		OVERALL
Fiscal Year	City Tax Levy	City % of Total	County Tax Levy	County % of Total	School Tax Levy	School % of Total	City of Portland Tax Levy
FY16	$75,785,193	47.6%	$5,240,009	3.3%	$78,073,211	49.1%	$159,098,413
FY17	78,445,570	47.8%	5,417,119	3.3%	80,331,376	48.9%	164,194,065
FY18	80,187,454	47.5%	5,907,743	3.5%	82,787,921	49.0%	168,883,118
FY19	83,323,749	46.9%	6,288,845	3.5%	88,003,431	49.5%	177,616,025
FY20	86,173,337	46.3%	6,640,316	3.6%	93,345,139	50.1%	186,158,792
FY21	86,743,535	46.1%	7,011,159	3.7%	94,338,744	50.2%	188,093,438
FY22	83,867,622	44.1%	7,147,309	3.8%	99,083,251	52.1%	190,098,182
FY23	89,023,703	44.4%	7,563,215	3.8%	103,851,071	51.8%	200,437,989
FY24 Rec	94,353,230	44.0%	9,206,423	4.3%	110,850,008	51.7%	214,409,661
The City portion of the overall tax levy has increased by $18.6M or 24.5% since FY16 (2.8% CAGR)							
The County portion of the overal tax levy has increased by $2.3M or 75.7% since FY16 (11.1% CAGR)*							
The School portion of the overall tax levy has increased by $32.8M or 47.0% since FY16 (4.5% CAGR)							

* Note: FY24 County Tax Levy inludes (and FY25 through FY28 will include) an additional $761,342.80 due to County change to 6/30 year end

CAGR = Compound Annual Growth Rate

FY23 RECAP

While our outlook remains hopeful, I'm cognizant of the toll the pandemic and the current labor market continues to have on our workforce. They have had to do more with less given budget constraints, but also due to major staff vacancies in many of our front-line service departments. We've also had several vacancies in our Department Director positions, which means many staff members have been doing multiple jobs at any one given time.

First, our Health & Human Services Department has faced many challenges this year, but continues to respond impressively when confronted with these complex situations. Despite these challenges, there have also been many proactive successes worthy of highlighting.

The Oxford Street Shelter placed a total of 96 clients, 34 of whom were long-term stayers into permanent housing. The 96 housing placements represent 20,418 bed nights or 56 years. The 34 long-term stayer placements represented 15,394 of those bed nights or 75%. The Family Shelter placed 42 families representing 146 individuals into housing placements. It's important to keep in mind that this number represents those families staying in the Family Shelter buildings proper, and not the multiple overflow spaces we are currently occupying such as hotels.

I'm also pleased to report that we opened the new Homeless Services Center at 654 Riverside Street (which replaces the now shuttered Oxford Street Shelter) last month with 208 beds. While this emergency shelter was full on night one, clients now have access to a facility that was specifically designed to serve as an emergency shelter facility all with on-site access to critical wrap-around services like meals, a Greater Portland Health medical and dental clinic, and housing counseling. We also established a neighborhood advisory group to ensure our commitment to being a good neighbor while operating this facility.

Over the past year, the Public Health Division has continued its efforts in responding to the ongoing COVID-19 pandemic, notably with the reinvigoration of the Immunization Program as part of the Portland Public Health Clinic. In November 2022, the Public Health Clinic celebrated one year in the new space at 39 Forest Avenue, where they have continued to provide STD, primary care, and harm reduction services to Portland’s underserved communities. The Immunization Program organized City staff and community vaccination clinics and prevention efforts, resulting in the administration of 1,188 COVID-19 vaccinations given since July 1, 2022. In March 2022, the Harm Reduction Program expanded its services to include the distribution of Fentanyl Test Strip kits. Since the start of this expanded service, staff has distributed 1,292 Fentanyl Test Strip kits, amounting to 3,876 individual strips distributed. These new initiatives reflect the Public Health Division's commitment to providing essential services and responding to the evolving public health needs of the community.

For our Planning & Urban Development Department, 2022 included a significant amount of both development review and long range planning activity. With regard to new housing within the city, 317 housing units (not including single and two family homes) were approved, 65 of them on-site affordable units. Currently, approximately 1,500 housing units are under construction, the product of thousands of approvals over the previous five years. Significant approvals shepherded through the planning review process in 2022 included 129 housing units on a former City-owned property at 57 Douglass Street, a Master Development Plan at 385 Congress Street that includes 297 housing units, a hotel, and a publicly accessible pocket park, a new teen shelter, creation of an Institutional Overlay Zone to accommodate a new campus for the Roux Institute, as well as campus expansions for both the University of Southern Maine and the University of New England. A total of $707,916 was committed to the Jill C. Duson Housing Trust as a result of Hotel Inclusionary approvals. As a result of the Impact Fee Ordinance created by Planning & Urban Development and adopted by the Council in 2018, $825,790 was collected through development review to support parks & recreation, wastewater, and transportation infrastructure.

In addition to review of new developments, Planning & Urban Development has a host of long range and policy initiatives under way. Planning for significant open spaces, such as Congress Square Park, Portland Harbor Common, and Western Promenade improvements occurred in 2022, and numerous transportation planning initiatives such as the launch of the City’s first bikeshare program, design of the union branch trail, community engagement for the Better Bikeways Initiative, the Libbytown Safety & Accessibility Project, East Coast Greenway/Veranda Street Bikeway design, and further implementation of the Neighborhood Byways network. Significant progress was made in 2022 on projects that will be rolled out for public review starting in the first half of 2023, including ReCode Phase II, a proposal for climate resiliency zoning tools, shoreland zoning amendments, and the Historic Preservation Impact Study, each with implications for sustainability, equity, housing opportunities, and Portland’s economy.

Our small business community, which is the backbone of Portland's economy and contributes so much to its authenticity and character, has faced and continues to face challenges from the pandemic. In response, the City created various pandemic related business assistance loan and grant programs which resulted in an investment of over $330,000 in 61 businesses during FY22. In FY23, the focus returned to non-pandemic related business assistance programs and, to date in FY23, the Portland Development Corporation has approved four new loan applications, providing a total of $490,000 in funding for these Portland businesses. This focus will continue for FY24.

The ARPA funded Microenterprise Program launched in the Spring of 2022, supporting 51 low-moderate income small business owners with approximately $270,000 in funding. Our Housing & Economic Development Department was awarded additional ARPA funding in the Fall of 2022 for business program grants due to the success of the first round of funding. ARPA funds are also being utilized to offer grants to aspiring day care providers and existing centers to open or expand, adding much needed day care slot openings to Portland. To date with use of $145,000 in funds, 49 new slots for care have been documented.

The Housing and Economic Development Department also administers the Brownfields Program, which provides funding for assessment and cleanup of environmentally contaminated properties to facilitate redevelopment. The City's Brownfields Assessment Fund and Revolving Loan Fund are important tools available to assist redevelopment projects in the city. Staff is awaiting the results of a recent application to EPA for additional assessment grant funding of up to $500,000. The EPA should be announcing grant awards later this Spring. The City recently received an additional $3 million to recapitalize the City Brownfields Revolving Loan Fund.

Housing availability and affordability continue to be a focus for City officials. To that end, the Council's Housing and Economic Development Committee (HEDC) recently recommended approval of the 2023 Affordable Housing Development and TIF Application. The application was drafted by staff in the Housing and Economic Development Department and includes guidance from the HEDC on goals and priorities for the use of the available funds. When approved by the Council, the application will be released and will make over $9 million dollars from the City's HOME Program and the Jill C. Duson Housing Trust Fund available to housing developers.

Our Permitting and Inspections Department continues to see its workload increase. The department continues to be impacted by recent citizen-initiated referendum questions passed by voters. This includes the Green New Deal, Rent Control ordinance, and regulations related to Marijuana retail establishments. In FY22, the Department managed an increase in workload, staff shortages, and dealing with returning to more of a pre-pandemic model. In FY23, the Department is continuing to manage record breaking numbers on top of additional Rent Control Referendum amendments that have impacted its workload.

In FY22, permitting staff processed 2,399 building permits, 1,692 electrical permits and 464 plumbing permits. Permit numbers continue to increase each year, and during the current fiscal year we are continuing on that same trend for permit numbers. The City's four Building Inspectors performed 5,976 inspections in FY22, which was an increase from FY21. So far in FY23 (7/1/2022-3/31/2023), they have executed 5,180 inspections. Zoning has also had an increase in permit reviews due to the sheer number of permit applications. In FY22, they reviewed 958 permits and so far in FY23 they have reviewed 768 permits.

In FY22, staff issued 1,469 business licenses and performed 1,322 Health Inspections. So far in FY23 (7/1/2022-3/31/2023), 1,038 business licenses have been issued and 937 Health Inspections have occurred. The city currently has 65 licensed marijuana businesses and 15 pending, of those are 35 licensed marijuana retail stores.

In our Housing Safety Office, the division was required to collect data on more than 20,000 units, staff a Rent Board, investigate illegal rent increases, and to educate the public on both of the voter-approved Tenants Rights ordinances. This work is in addition to the safety inspections they conduct of rental units in Portland. The City's four inspectors are both Certified Code Enforcement and Certified Fire Inspectors. They handle Long-Term, Short-Term, Complaints, and now Rent Inspections. In FY22, the Inspectors performed 3,204 inspections. The office issued 4,639 Long-Term licenses and 744 Short-Term licenses. So far in FY23 (7/1/2022-3/31/2023), they have executed 2,835 inspections and issued 3,550 Long-Term and 673 Short-Term Registrations.

The Portland International Jetport continued its record for customer service in 2022, winning the Airports Council International's Easiest Airport Journey & Most Dedicated Staff in North America awards. The Jetport also saw significant improvement in passenger volumes despite lingering negative pandemic related impacts on air travel nationwide early in 2022. The Jetport saw all-time record passenger volume in June and October 2022 but remained down 9.3% in passenger boardings in 2022 compared to pre-pandemic 2019 levels. Leisure travel continued to outpace business travel, and thanks to Maine's strong leisure tourism market, the Jetport was nearly back to 2019 levels during the summer season. The busy June - October summer travel season saw the Jetport down just 1% from 2019 levels. Although passenger recovery was strong in 2022, pandemic related reductions were still present and kept operating revenues below 2019 levels. Operating revenues were 9.1% below FY19 in FY22. Thankfully federal relief funding for airports remained available to overcome this reduction. Revenues are expected to fully recover and exceed pre-pandemic levels in FY24 with outbound seat capacity for 2023 up 5% over 2022 and 3% over 2019, our busiest year. Breeze Airways will begin its inaugural service to the Jetport on May 17, 2023. The Jetport's FY24 operating revenues are budgeted at $28.9 million, which is up 23.1% from FY23 and up 10.7% over FY19. This is a good indicator of the strength of Portland and Maine's economy.

We also remain committed to our sustainability goals outlined in our climate action plan, One Climate Future. Over this past year we've achieved successes in implementing components of it. The first phase of Electrify Everything! concluded last fall and helped residents implement more than 100 electrification projects in their homes. During our Earth Day celebration on April 22 the Sustainability Office announced the launch of Electrify Bikes!, which will help income eligible residents purchase an e-bike in order to provide reliable transportation that does not require fossil fuels. Later this spring they will launch DIY Electrify!, which will provide incentives for residents to purchase induction cooktops and energy saving tools such as clothes drying racks. We have also built on the successful community composting program to expand the number of public composting sites and bring composting to City facilities for the first time. City facilities include City Hall, the new Homeless Services Center, and the Barron Center. We plan to add additional City buildings during upcoming months.

We continue to deploy EV charging infrastructure as part of our partnership with EVgo. Four stalls of fast charging recently came online in the parking lot at the corner of Spring Street and High Street. The neighborhood charging hubs at East End School and Deering Oaks are now complete and will be operational before the end of April. The Sustainability Office is working closely with EVgo to site an additional hub with DC fast chargers and additional community charging hubs that will be installed during the upcoming fiscal year.

Later this Spring the Sustainability Team will also launch a summer long campaign to educate the public about the City's Landcare Ordinance and offer tips on how to manage property sustainably. In addition to public events it will include lawn signs members of the public can display that promote Mow Tall Until Fall – encouraging neighbors to keep grass between 3.5" - 4" tall in order to promote healthy roots and to allow lower growing plants such as clover to feed pollinators.

We are additionally pleased to be launching our Sustainable Neighborhood Program, through which the Sustainability Team will work directly with neighborhood organizations to help them select and implement sustainable actions in their neighborhoods. The goal of the program is to build community resilience by connecting neighbors and helping them collaborate on projects that will make their neighborhood more sustainable. Earlier this spring we called for neighborhood groups to apply to be participants in the inaugural year of the program. We were pleased to announce during our Earth Day celebration that Parkside and Libbytown developed the most thorough and responsive applications and we look forward to working with them this year. Next spring we will invite additional neighborhoods to apply for the program with the goal of onboarding two neighborhoods each year.

Furthering our commitment to our environment and open spaces, our Parks, Recreation and Facilities Department budget supports many community and Council priorities, from maintaining 67 parks and 30 city and school playgrounds, to planting 150 trees annually. The budget supports beautification and enjoyment of the city through the Parks Division, which oversees planting of perennial plants, tulip beds, urban meadows and orchards, oversight of 8 miles of multi-use bike paths, and basic maintenance of our 67 parks and open spaces spread over 1,300 acres.

The budget also supports Recreational activities for the community such as the Before and After School Program with 1,000 participants, a youth basketball league with 500 participants, a Senior Adult program with over 500 participants, three city pools, and the Riverside Golf Course. Our Public Assembly Division runs our city venues and cultural institutions such as Merrill Auditorium, The Portland Expo, Troubh Ice Arena, and Ocean Gateway. Our Custodial Division cleans all City buildings, and cleans our public park toilets daily. And our Cemetery Division budget supports maintenance and operation of 13 City cemeteries, including 11 historic cemeteries that are largely full, and Evergreen Cemetery and Forest City Cemetery which are still active and offer families a beautiful location to bury and remember loved ones.

FY23 BUDGET GOALS & REALITIES

Over the last several months we have had several workshops and budget discussions with the Council and Finance Committee to set shared expectations for the upcoming budget year. During those discussions the Council was clear that they would consider any tax rate increase above inflation to be unacceptable and set guidance on an increase of between 5 and 7%. The majority of the Council also noted they did not want to see cuts to core municipal services. Based on this guidance, I asked Departments to prepare their budgets conservatively. However, due to the significant challenges facing the City, most of them revenue related, the requested year-over-year tax levy increase based on Department requested budgets was over 17%.

It was incredibly difficult to close the budget gap from the requested 17% down to within Council guidance. Ultimately, I had to make revisions to their proposals, set aside certain requests, and recommend fee increases to help balance the budget and double down on our lobbying efforts in Augusta to highlight the incredible work the City is doing to shelter asylum seekers and request additional funding and assistance. It was also important for me to balance the needs of our workforce in the budget since retention and recruitment has been a major issue. As a result, this budget does include funding for some retention strategies and wage adjustments given the extremely tight labor market and the significant number of vacancies we have had.

Portland prides itself on having the most diverse revenue base in Northern New England with nearly 58% of our FY24 estimated general fund revenue coming from non-property tax sources (charges for services, licenses and permits, intergovernmental revenue and more). As was stated before, balancing the budget with a 6.1% increase this year is only due to the use of those diverse revenue funds, ARPA funds, and debt service reserves. Otherwise, we'd be facing a much higher tax rate increase or a reduction in the level of core municipal services we would be able to provide.

DEPARTMENT HIGHLIGHTS

Health & Human Services: In FY22 our total City HHS budget was $35.9 million and that figure is rising to nearly $55.2 million for FY24. Despite a decrease in anticipated spending from FY23 to FY24, HHS still remains our largest Department budget by a significant margin. Our budget for sheltering is of particular note - we are more than doubling our homeless shelters budget (FY23 Oxford Street Shelter budget was $5.25 million and FY24 Homeless Services Center budget is $10.66 million) and our Family Shelters budget is also rising by over 35%.

Public Works: The Public Works Department continues to have a challenging time with managing the number of vacancies they have due to the current labor market. This budget does not include any new staffing requests nor any major operational changes in services provided.

Parks, Recreation & Facilities: This budget includes a 7% increase or roughly $750,000, and specifically includes the hiring of an Assistant Parks Director to help with the significant number of parks projects that the Department has on its agenda.

Planning & Urban Development: This budget includes a 20% increase in FY24 or roughly $300,000 due to the inclusion of the $150,000 bike share program expense which is fully reimbursable from outside revenue sources for the next two years.

Police: Of note with this budget is a reminder that the recently approved Community Development Block Grant (CDBG) budget recommendations for this year included a change in the funding plan for our $150,000 community policing program. Instead of funding this program with CDBG revenue, we recommended and have now made those dollars available for public CDBG applicants, and therefore are funding the community policing program in this budget via the property tax levy.

Dispatch: This budget includes a 53% increase due to the addition of contracting service and a Deputy Director position to help with the staffing challenges. We are working incredibly hard to increase staffing at the dispatch center and reduce use of overtime which is one of the main factors of the increase. It is worth noting that the City is reimbursed for a portion of our costs from our dispatch partners in South Portland and Cape Elizabeth.

Fire: The Fire Department includes an almost 6% increase related to two new required positions at the Jetport. In 2022, due to an increase in flight volume, the Jetport moved to an Index C level Airport. In order to meet FAA requirements at the Index C level, the Fire Department's Air Rescue Station is required to respond with additional resources to emergencies. As such, four additional firefighters had to be added in the middle of the FY23 budget. The Department was able to fund two of these positions from the FY23 budget and the FY24 budget includes the addition of the two other positions to meet the requirements.

Assessor: This budget includes a 14% increase for contract and temporary staff assistance to help process work related to LD 290 and complex commercial valuations and appeals.

Public Buildings & Waterfront: Includes an approximately $662,000 increase due to an estimated $340,000 in facility upgrades being required by the US Customs and Border Protections and a variety of other budget inflationary pressures on parts and labor.

Permitting & Inspections: This budget includes a 15% increase mostly due to the increase in work from the recent voter-approved referendum questions. This marks several consecutive years of increased workload for the Department at the same time that the overall volume of permitting and inspections work continues to increase. We are continuing to assess how to best handle the increased workload and volume and will discuss the work in progress to address those issues during our Finance Committee reviews next month.

City Council: The Council's budget includes a 26% increase partly due to an increase in funds for the City's legislative lobbying efforts and $50,000 for the design phase for a future MLK memorial in the city.

City Clerk: This budget includes a 59% increase due primarily to the City Charter amendment which required incorporating funds for launching a clean elections campaign program.

City Manager: The budget includes a 26% increase due primarily to the new Justice, Diversity, Equity and Inclusion director and funds to hire an associate for that director during the upcoming fiscal year.

Information Technology: This budget includes a 16% increase due to several critical new position requests that have been repeatedly requested by the Department and the many Departments supported by IT. We currently have just under one IT staff for every 100 City employees and this is far below industry and municipal standards. IT network and cybersecurity has also become increasingly important over the last several years and the budget includes an IT security position.

Wage Adjustment: This budget includes funding for potential future wage and contract increases from various Departments, which are anticipated to be needed in the upcoming fiscal year. The City has eight labor unions along with the non-union workforce and three Council appointed positions.

BUDGET CHALLENGES

During this budget cycle the City of Portland faced several significant budget challenges which made our budget goals incredibly difficult to achieve. The immensity of the challenges highlighted the fantastic work of our budgeting team who were able to limit the City tax levy increase to just 40 cents via offsetting budget reductions and revenue additions. This was in spite of the fact that our four largest budget challenges alone represented more than triple the amount of tax increase that is being proposed to be passed along to the taxpayers.

Loss of $7.4M in State of Maine Funding: In FY23 the City received $7.4 million of lump sum payment from the State of Maine to support the regional efforts to house asylum seekers. The funding was provided in light of historic levels of asylum seeker intakes into the State via Portland. This funding is not currently continued in the State of Maine's upcoming budget, but the historic levels of asylum seeker arrivals in Portland persists with roughly 1,200 arrivals during 2023 to date. The loss of this revenue triggered a 50-cent increase in the local mill rate, an approximately 7.6% increase from this line item alone.

State Revenue Sharing: Our State revenue sharing projection from the State of Maine is projected to decrease by $1.7 million from the prior year projection. This presents a significant budget challenge for the City. This decrease triggered a 12-cent increase in the local mill rate.

Increase in Cumberland County Tax: The budget for payments to Cumberland County for their tax assessments to the City is increasing by over $1.6 million. The increase is related to higher costs for County operations and a County switch from a calendar year to a fiscal year. This increase in expense triggered an 11-cent increase in the local mill rate.

Reduction in Programmed American Rescue Plan Act (ARPA) Revenues: The City utilized a participatory budgeting process to allocate our ARPA funds. Funding for sheltering the unhoused was set at $7.5 million in the FY23 budget and this was set to decrease to $2.75 million in the FY24 budget and $0 in FY25. At this point our ARPA funds have been fully allocated towards the public priorities from our participatory process and the vast majority of the funds have been for social services/addressing homelessness/housing. The decrease in programmed ARPA funds from FY23 to FY24 of $4.75 million represented a 32-cent increase to the mill rate.

Health Insurance: There is a nearly $1.9 million increase in the estimated cost of our health insurance plan. We are raising premiums for employees by 4% to help partially offset this increase.

Debt Service: Our debt service is up 3.9% or roughly $2.05 million overall. This is mostly attributable to an increase in debt service related to our 2001 pension obligation bonds, enterprise fund debt, and estimated interest expense on our upcoming 2023 bond issue.

METRO: The FY24 budget includes a 3.35% increase in our METRO contribution or an additional $105,000.

Portland Public Library: The Portland Public Library has requested a 5% increase in FY24 funding or $215,649.

POSITIVE BUDGET DRIVERS

Excise Tax: Excise taxes are still a significant source of revenue for the city's transportation needs. Despite rising interest rates and car prices, we are projecting excise taxes to rise to $11.25 million in FY24, a budgeted increase of $750,000.

Property Valuation: Property valuation is estimated to grow by $150 million resulting in nearly $1 million in additional revenue for municipal use and $1.1 million for School use.

Interest Income: The City has a strict investment policy which prioritizes safety and capital preservation. The City has taken advantage of the rising interest rate environment and expanded our portfolio of fully insured certificates of deposit. As a result, we are expecting an increase in interest income to help offset the property tax levy of approximately $2 million.

Credit Rating Upgrade: Last year Standard & Poor's Global Ratings (S&P) raised its credit rating on all of Portland's general obligation debt up to 'AAA' from 'AA+'. This elevated the City rating to the highest available measure of creditworthiness from S&P. The highly coveted 'AAA' rating significantly reduces debt service costs on bonds issued with the rating in place and creates additional demand for City municipal bonds. The rating increase is due to continued growth in the local economy, very strong financial management and financial policies, and very well managed debt metrics. The upgrade marks the second rating increase from the S&P in the last five years. The reduction in debt service costs continues to be significant during a time when cost savings for both the City and Schools is badly needed. The AAA rating typically reduces total interest costs on a debt issue by an estimated 10 to 15 basis points when compared to similar costs prior to our recent upgrades (savings of $10,000 to $15,000 per million of debt issued).

BALANCING THE BUDGET

At this time, the growth of non-tax revenues and property valuation results in a City side tax rate increase for municipal services of 6.1%. This means the city-side mill rate is $6.96 per $1,000 of assessed property value. The impact of this increase on an average homeowner with a property valued at $375,000 would be $150.

CONCLUSION

I would like to thank the Finance Director Brendan O'Connell, the Finance Department staff, Human Resources Director Anne Torregrossa, and Communications Director Jessica Grondin for their assistance in developing this budget recommendation and presentation, as well as the hard work and diligence of all of the Department Directors and their staff in developing their budget requests.

I'd also like to thank all City employees for the work they've done in helping us accomplish the many goals we've achieved over the last several years, as well as the exemplary municipal services they provide each and every day. And I'd like to express my sincere gratitude for the way in which they have continued to perform top-notch public service in light of the many challenges we face including staffing shortages. It has been a long and ever-changing year in which we've faced many obstacles, and I'm proud of how we all worked together to keep our community strong and continue to provide excellent services to and for our City.

Finally, I'd like to thank the Council for advising us on your priorities and working collaboratively with staff over the last year. We look forward to reviewing this proposed budget in more detail with you in the weeks ahead.

Sincerely,

Danielle P. West
Interim City Manager

CITY OF PORTLAND, MAINE

COMPARATIVE BUDGET PLAN FY2024

July 1, 2022 - June 30, 2023

July 1, 2023 - June 30, 2024

City Manager's Recommendation

		FY23	FY24	FY24-CM / FY23 $ +/( )	%
CITY GENERAL FUND REVENUES					
31	Property Taxes	$96,586,918	$103,559,653	$6,972,735	7.2%
31	Other Local Taxes	6,078,477	5,588,477	(490,000)	-8.1%
32	Licenses & Permits	7,079,950	7,312,873	232,923	3.3%
33	Intergovernmental Revenue	64,392,196	40,158,019	(24,234,177)	-37.6%
34	Charges for Services	38,696,672	40,723,175	2,026,503	5.2%
35	Fines, Forfeits and Penalties	1,966,254	2,085,204	118,950	6.0%
36	Use of Money and Property	10,882,236	13,028,881	2,146,645	19.7%
39	Other Sources	43,163,239	48,113,223	4,949,984	11.5%
	Fund Balance Use / (Restoration)	-	761,343	761,343	
	Total General Fund Revenues	$268,845,942	$261,330,848	($7,515,094)	-2.8%
GENERAL FUND EXPENDITURES					
100-11	City Council	$426,699	$532,220	$105,521	24.7%
100-12	City Clerk	681,447	1,085,708	404,261	59.3%
100-13	Executive	1,047,862	1,328,780	280,918	26.8%
100-14	Assessor	478,268	547,107	68,839	14.4%
100-15	Finance Administration	1,320,399	1,392,938	72,539	5.5%
	Treasury	731,669	823,920	92,251	12.6%
	Total Finance	2,052,068	2,216,858	164,790	8.0%
100-16	Legal	1,050,737	1,081,002	30,265	2.9%
100-17	Human Resources	1,261,163	1,368,502	107,339	8.5%
100-18	Parking Administration	1,534,970	1,561,443	26,473	1.7%
	Elm Street Garage	304,572	293,774	(10,798)	-3.5%
	Spring Street Garage	516,845	506,836	(10,009)	-1.9%
	Temple Street Garage	117,800	119,120	1,320	1.1%
	Total Parking/Garages	2,474,187	2,481,173	6,986	0.3%
100-19	Economic Development Admin	883,824	979,625	95,801	10.8%
	Portland Development Corp	28,522	39,122	10,600	37.2%
	Housing & Community Development	574,738	778,390	203,652	35.4%
	Total Housing & Economic Development	1,487,084	1,797,137	310,053	20.8%
100-21	Police Administration	1,329,925	1,371,288	41,363	3.1%
	Uniformed Operations Group	10,837,455	11,506,750	669,295	6.2%
	Bureau Investigative Services	2,047,944	2,272,627	224,683	11.0%
	Operations Support Services	966,425	997,159	30,734	3.2%
	Jetport Security	580,738	503,433	(77,305)	-13.3%
	Total Police	15,762,487	16,651,257	888,770	5.6%

CITY OF PORTLAND, MAINE

COMPARATIVE BUDGET PLAN FY2024

July 1, 2022 - June 30, 2023

July 1, 2023 - June 30, 2024

City Manager's Recommendation

		FY23	FY24	FY24-CM / FY23 $ +/( )	%
100-22	Fire Administration	769,636	899,791	130,155	16.9%
	Code Enforcement & Comm Svcs	326,899	359,553	32,654	10.0%
	Field Operations	15,878,547	16,492,965	614,418	3.9%
	Operations Support Services	935,001	1,045,755	110,754	11.8%
	Air Rescue	1,263,589	1,474,498	210,909	16.7%
	Total Fire	19,173,672	20,272,562	1,098,890	5.7%
100-23	Dispatch Services	2,418,809	3,694,113	1,275,304	52.7%
100-24	Planning & Urban Dev. Admin	255,084	282,684	27,600	10.8%
	Planning	1,316,183	1,616,527	300,344	22.8%
	Total Planning & Urban Development	1,571,267	1,899,211	327,944	20.9%
100-25	Permitting & Inspections Administration	193,366	206,737	13,371	6.9%
	Inspections	1,254,118	1,381,204	127,086	10.1%
	Housing Safety	653,111	824,333	171,222	26.2%
	Business Licensing	356,150	372,004	15,854	4.5%
	Total Permitting & Licensing	2,456,745	2,784,278	327,533	13.3%
100-29	Information Technologies	2,892,962	3,212,243	319,281	11.0%
100-31	Public Works Administration	787,173	830,122	42,949	5.5%
	Streets	1,906,294	1,948,821	42,527	2.2%
	Solid Waste	2,807,094	3,055,233	248,139	8.8%
	Communications	199,907	214,763	14,856	7.4%
	Portland Downtown District	411,055	474,349	63,294	15.4%
	Winter Operations	1,504,853	1,450,785	(54,068)	-3.6%
	Island Services	823,097	956,062	132,965	16.2%
	Traffic & Transportation Operations	1,667,028	1,758,878	91,850	5.5%
	Transportation Engineering	484,194	511,808	27,614	5.7%
	Engineering	1,346,075	1,392,734	46,659	3.5%
	Fleet Services	4,376,633	4,482,128	105,495	2.4%
	Total Public Works	16,313,403	17,075,683	762,280	4.7%
100-33	Parks Rec & Facilities Admin	514,589	528,648	14,059	2.7%
	Parks	1,057,088	1,199,129	142,041	13.4%
	Forestry	834,291	883,527	49,236	5.9%
	Athletic Facilities	942,489	1,031,807	89,318	9.5%
	Cemeteries	785,723	696,000	(89,723)	-11.4%
	Recreation	1,809,159	1,859,046	49,887	2.8%
	Aquatics	536,670	564,029	27,359	5.1%
	Golf Course	1,050,902	1,186,340	135,438	12.9%
	Golf Course Restaurant	29,660	32,960	3,300	11.1%
	Ice Arena	531,153	570,647	39,494	7.4%
	Public Assemblies	924,265	1,038,567	114,302	12.4%
	Concessions	532,466	583,436	50,970	9.6%
	Custodial Services	1,003,164	1,031,921	28,757	2.9%
	Merrill Auditorium	147,514	221,519	74,005	50.2%
	Total Parks Rec & Facilities	10,699,133	11,427,576	728,443	6.8%

CITY OF PORTLAND, MAINE

COMPARATIVE BUDGET PLAN FY2024

July 1, 2022 - June 30, 2023

July 1, 2023 - June 30, 2024

City Manager's Recommendation

		FY23	FY24	FY24-CM / FY23 $ +/( )	%
100-35	Public Bldgs & Waterfront Admin	458,517	479,394	20,877	4.6%
	Trades	617,991	657,625	39,634	6.4%
	School HVAC	618,574	735,454	116,880	18.9%
	Public Safety Bldg.	317,100	390,120	73,020	23.0%
	City Hall	778,587	851,356	72,769	9.3%
	Merrill Auditorium (PB)	207,455	281,815	74,360	35.8%
	Hadlock Stadium	299,395	319,495	20,100	6.7%
	Expo Building	207,870	273,580	65,710	31.6%
	Canco Road Buildings	407,130	408,730	1,600	0.4%
	Other Public Buildings	321,627	223,567	(98,060)	-30.5%
	Waterfront	1,504,009	1,779,944	275,935	18.3%
	Total Public Buildings & Waterfront	5,738,255	6,401,080	662,825	11.6%
100-44	HHS - Administration	508,407	539,378	30,971	6.1%
	Public Health	2,877,587	2,988,798	111,211	3.9%
	Social Services	60,000,745	36,827,723	(23,173,022)	-38.6%
	Barron Center	17,076,665	14,829,605	(2,247,060)	-13.2%
	Total HHS	80,463,404	55,185,504	(25,277,900)	-31.4%
100-47	Debt Service	52,546,994	54,596,478	2,049,484	3.9%
100-48	Public Library	4,312,969	4,528,618	215,649	5.0%
100-51	Pension	9,448,120	10,911,142	1,463,022	15.5%
100-52	Health Insurance	18,154,207	20,018,555	1,864,348	10.3%
	Workers' Comp	1,697,605	1,722,605	25,000	1.5%
	FICA	1,325,660	1,578,873	253,213	19.1%
	Group Life	230,240	260,451	30,211	13.1%
	Unemployment	100,000	100,000	-	0.0%
	Total Employee Benefits	21,507,712	23,680,484	2,172,772	10.1%
100-61	Contingency	350,000	250,000	(100,000.00)	-28.6%
100-62	Liability Insurance	901,907	971,678	69,771	7.7%
100-65	Regional Transportation Program	67,939	66,522	(1,417.00)	-2.1%
	Contributions	709,645	488,416	(221,229)	-31.2%
	Total Memberships/Contributions	777,584	554,938	(222,646)	-28.6%
100-67	Wage Adjustment	(150,000)	2,346,263	2,496,263	-1664.2%
	Total General Fund Expenditures	258,144,938	248,881,595	(9,263,343)	-3.6%
100-63	County Tax	7,563,215	9,206,423	1,643,208	21.7%
100-65	Metro Assessment	3,137,789	3,242,830	105,041	3.3%
Total General Fund and Assessments		$268,845,942	$261,330,848	($7,515,094)	-2.8%

CITY OF PORTLAND, MAINE

COMPARATIVE BUDGET PLAN FY2024

July 1, 2022 - June 30, 2023

July 1, 2023 - June 30, 2024

City Manager's Recommendation

		FY23	FY24	FY24-CM / FY23 $ +/( )	%
ENTERPRISE FUND REVENUES					
31	Property Taxes, Current Year	-	-	-	
32	Licenses & Permits	$8,700	$7,200	($1,500)	-17.2%
33	Intergovernmental	5,716,660	2,577,283	(3,139,377)	-54.9%
34	Charges for Services	38,302,827	39,552,717	1,249,890	3.3%
36	Use of Money and Property	24,484,568	29,145,565	4,660,997	19.0%
39	Other Sources	523,596	520,821	(2,775)	-0.5%
	Fund Balance Use / (Surplus)	(3,893,155)	(335,111)	3,558,044	-91.4%
	Total Enterprise Fund Revenues	$65,143,196	$71,468,475	$6,325,279	9.7%
ENTERPRISE FUND EXPENDITURES					
530	Fish Pier	$427,217	$421,638	($5,579)	-1.3%
570	Sewer Finance Admin	101,027	97,248	(3,779)	-3.7%
	Sewer Public Works Admin	883,910	918,110	34,200	3.9%
	Sewer Operations	2,987,120	2,913,802	(73,318)	-2.5%
	Sewer Communications	65,992	70,886	4,894	7.4%
	Sewer Engineering	635,197	661,115	25,918	4.1%
	Sewer Debt Service	9,234,630	9,805,378	570,748	6.2%
	Sewer Fringe Benefits	1,531,681	1,571,738	40,057	2.6%
	Sewer PWD Assessment	13,879,425	16,588,680	2,709,255	19.5%
	Total Sewer	29,318,982	32,626,957	3,307,975	11.3%
571	Stormwater Finance Admin	280,160	299,211	19,051	6.8%
	Stormwater Management	1,853,709	2,455,063	601,354	32.4%
	Stormwater Debt Service	2,660,693	3,405,428	744,735	28.0%
	Stormwater Fringe Benefits	351,984	440,212	88,228	25.1%
	Total Stormwater	5,146,546	6,599,914	1,453,368	28.2%
583	Jetport Admin	1,239,982	1,254,338	14,356	1.2%
	Jetport Marketing	429,390	462,130	32,740	7.6%
	Jetport Fringe, Indirects & Chargebacks	4,587,702	4,971,391	383,689	8.4%
	Jetport Field	4,617,834	5,242,086	624,252	13.5%
	Jetport General Aviation	18,576	19,072	496	2.7%
	Jetport Operations	2,773,732	3,044,191	270,459	9.8%
	Jetport Terminal	7,624,682	8,575,374	950,692	12.5%
	Jetport Parking	5,074,541	5,192,557	118,016	2.3%
	Jetport Airfield Deicing	713,945	729,414	15,469	2.2%
	Jetport Anticipated Surplus	3,170,067	2,329,413	(840,654)	-26.5%
	Total Jetport	30,250,451	31,819,966	1,569,515	5.2%
Total Enterprise Fund Expenditures		65,143,196	$71,468,475	$6,325,279	9.7%
TOTAL CITY EXPENDITURES		$333,989,138	$332,799,323	($1,189,815)	-0.4%

TAX RATE COMPUTATION--FY2024
City Manager's Recommendation

	General Fund	County Tax	City General Fund	Enterprise Funds	TOTAL CITY
Total Expenditures	$252,124,425	$9,206,423	$261,330,848	$71,468,475	$332,799,323
Less: Revenues	(157,009,852)	-	(157,009,852)	(71,803,586)	(228,813,438)
Surplus	(761,343)	-	(761,343)	335,111	(426,232)
Tax Levy	**$94,353,230**	**$9,206,423**	**$103,559,653**	-	**$103,559,653**
Valuation	*14,879,000,000*				
Tax Rate:					
FY24	$6.34	$0.62	***$6.96***	$0.00	**$6.96**
FY23	$6.05	$0.51	*$6.56*	$0.00	$6.56
$ Increase	***0.29***	***0.11***	***0.40***	-	***0.40***
% of Total Increase	***4.4%***	***1.7%***	***6.1%***	***0.0%***	***6.1%***

CITY OF PORTLAND, MAINE

FY2024 Non-Tax Revenue

Excludes Taxes & Surplus

City Manager's Recommendation

Department	FY22 Collected	FY23 Est (budget)	FY24 Est (budget)	FY24 Est vs FY23 Est (budget)	%
General Fund Revenues:					
City Council	$5,000	$5,000	$55,000	$50,000	1000.0%
City Clerk	219,334	183,643	178,383	(5,260)	-2.9%
Executive	867,776	915,794	1,011,867	96,073	10.5%
Assessor	985	500	500	-	0.0%
Finance	28,424,153	28,763,280	29,980,688	1,217,408	4.2%
Legal	185,352	201,587	233,537	31,950	15.8%
Human Resources	53,692	56,388	71,420	15,032	26.7%
Parking	12,244,477	9,965,776	10,367,220	401,444	4.0%
Housing & Economic Dev	1,137,685	1,487,084	1,697,137	210,053	14.1%
Police	2,586,986	2,350,462	2,141,946	(208,516)	-8.9%
Fire	5,157,274	5,305,845	5,716,754	410,909	7.7%
Dispatch Services	1,088,296	1,127,544	1,791,996	664,452	58.9%
Planning & Development	555,337	683,322	855,350	172,028	25.2%
Permitting & Inspections	7,009,718	5,282,589	5,512,512	229,923	4.4%
Information Technology	299,942	322,599	380,407	57,808	17.9%
Public Works	6,477,465	5,896,834	6,215,651	318,817	5.4%
Parks, Rec & Facilities	8,790,526	7,538,313	8,155,210	616,897	8.2%
Public Bldgs & Waterfront	3,654,835	2,092,379	4,061,084	1,968,705	94.1%
HHS--Administration	-	-	-	-	-
HHS--Public Health	1,526,014	1,869,838	1,884,824	14,986	0.8%
HHS--Social Services	27,503,382	49,606,117	27,770,151	(21,835,966)	-44.0%
HHS--Barron Center	18,423,283	20,852,437	19,100,566	(1,751,871)	-8.4%
Employee Benefits	6,941,837	7,046,332	8,083,301	1,036,969	14.7%
Insurance	432,049	216,063	237,377	21,314	9.9%
Debt Service Reimb.	20,125,991	24,982,556	27,316,928	2,334,372	9.3%
Memberships / Other	640,266	640,265	563,566	(76,699)	-12.0%
Total General Fund:	$154,351,655	$177,392,547	$163,383,375	($14,009,172)	-7.9%
Enterprise Funds Revenue:					
Fish Pier Authority	686,100	643,448	676,628	33,180	5.2%
Sewer	28,910,905	30,197,514	31,192,953	995,439	3.3%
Stormwater	7,117,032	7,944,938	8,114,039	169,101	2.1%
Jetport	30,703,557	30,250,451	31,819,966	1,569,515	5.2%
Total Enterprise Funds:	$67,417,593	$69,036,351	$71,803,586	$2,767,235	4.0%
Total City Revenue	$221,769,249	$246,428,898	$235,186,961	($11,241,937)	-4.6%

FY2024 CITY BUDGET SUMMARY
by category
City Manager's Recommendation

	FY23 Approp.	FY24 Proposed	FY24 / FY23 $ +/-	FY24 / FY23 % +/-	% Of Total
01 Personnel--General Fund	$91,947,482	$100,113,935	$8,166,453	8.9%	38.3%
--Ent Funds	7,866,336	8,405,324	538,988	6.9%	11.8%
Total	99,813,818	108,519,259	8,705,441	8.7%	32.6%
02+ Contractual--General Fund	112,934,961	93,467,607	(19,467,354)	-17.2%	35.8%
--Ent Funds	31,643,667	35,788,210	4,144,543	13.1%	50.1%
Total	144,578,628	129,255,817	(15,322,811)	-10.6%	38.8%
55+ Supplies--General Fund	6,752,993	7,989,862	1,236,869	18.3%	3.1%
--Ent Funds	1,283,813	1,337,384	53,571	4.2%	1.9%
Total	8,036,806	9,327,246	1,290,440	16.1%	2.8%
63 Utilities--General Fund	3,884,487	4,257,601	373,114	9.6%	1.6%
--Ent Funds	1,559,010	1,256,150	(302,860)	-19.4%	1.8%
Total	5,443,497	5,513,751	70,254	1.3%	1.7%
70 Capital--General Fund	779,025	905,365	126,340	16.2%	0.3%
--Ent Funds	3,822,300	5,221,020	1,398,720	36.6%	7.3%
Total	4,601,325	6,126,385	1,525,060	33.1%	1.8%
75 Debt Svc--Total GF	52,546,994	54,596,478	2,049,484	3.9%	20.9%
--Ent Funds	11,702,503	13,017,624	1,315,121	11.2%	18.2%
Total	64,249,497	67,614,102	3,364,605	5.2%	20.3%
75 Jetport Rev Bond Debt Svc	4,095,500	4,113,350	17,850	0.4%	5.8%
Jetport Surplus	3,170,067	2,329,413	(840,654)	-26.5%	3.3%
Total General Fund	268,845,942	261,330,848	(7,515,094)	-2.8%	100.0%
Total Enterprise Funds	65,143,196	71,468,475	6,325,279	9.7%	100.0%
Total	$333,989,138	$332,799,323	($1,189,815)	-0.4%	100.0%

City of Portland
FY24 Staffing FTE Change
City Manager's Recommendation

Department	FY19	FY20	FY21	FY22	FY23	FY24	+/- Chg
General Fund:							
City Council	-	-	-	-	-	-	-
City Clerk	7.9	7.9	7.9	7.9	8.6	8.7	0.1
Executive	10.5	9.5	8.5	8.5	10.5	11.5	1.0
Assessor	5.9	5.9	5.7	5.9	5.9	5.9	-
Finance	25.0	25.0	24.4	25.0	25.0	25.0	-
Legal	7.0	7.0	7.0	8.0	9.0	9.0	-
Human Resources	11.0	10.5	11.3	11.5	12.0	12.60	0.6
Parking	29.6	30.0	29.0	29.2	29.2	29.0	(0.2)
Housing & Economic Dev.	7.1	7.0	16.0	16.0	16.8	15.8	(1.0)
Police	226.3	227.0	224.0	189.0	187.0	187.0	-
Fire	226.0	226.0	224.0	224.0	226.0	229.0	3.0
Dispatch Services				36.0	36.0	37.0	1.0
Planning & Urban Dev.	24.0	24.0	17.0	17.0	17.0	17.0	-
Permitting & Inspections	28.0	28.5	30.8	35.0	36.0	40.0	4.0
Information Technologies	17.3	16.0	16.0	15.8	16.0	19.0	3.0
Public Works	131.0	131.5	122.1	126.5	129.0	129.5	0.5
Parks & Recreation	142.0	141.7	116.4	113.7	126.7	130.4	3.7
Public Bldgs & Waterfront	24.5	24.5	22.0	24.0	24.4	24.6	0.2
HHS Administration	5.0	4.0	4.0	4.0	5.0	5.0	-
Public Health	27.1	28.3	32.3	32.8	38.4	36.6	(1.8)
Social Services	87.8	93.5	94.5	96.2	118.0	163.6	45.6
Barron Center	244.0	246.8	237.6	245.0	244.8	201.4	(43.4)
Total HHS:	*363.9*	*372.6*	*368.4*	*378.0*	*406.2*	*406.6*	*0.4*
General Fund Subtotal:	**1,287.0**	**1,294.6**	**1,250.5**	**1,271.0**	**1,321.3**	**1,337.6**	16.3
Enterprise Funds:							
Sewer Fund	33.0	33.0	34.0	34.0	34.0	34.0	-
Stormwater Fund	10.0	10.0	9.0	10.0	10.0	10.0	-
Jetport Fund	56.0	59.0	57.0	57.0	58.0	58.0	-
Enterprise Subtotal:	**99.0**	**102.0**	**100.0**	**101.0**	**102.0**	**102.0**	-
Total City Employees:	**1,386.0**	**1,396.6**	**1,350.5**	**1,372.0**	**1,423.3**	**1,439.6**	16.3

Planning & Urban Development Department Change
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request		
FY24 Expenditure Request	$	1,899,211
FY23 Expenditure Budget	$	1,571,267
$ Change	$	327,944
% Change:		**20.87%**
Payroll/Benefits		**71.71%**
Other Expenses		**28.29%**
Total Revenue Budget		
FY24 Revenue Request	$	855,350
FY23 Budget	$	683,322
$ Change	$	172,028
% Change		**25.18%**
Total Budget-Net		
FY24 Request-Net	$	1,043,861
FY23 Budget-Net	$	887,945
$ Change	$	155,916
% Change		**17.56%**

Expenditure Change Highlights

Any changes in FTE's	No
Any major changes in other expenditure categories	No
Any significant COVID related expenditures	No

Revenue Change Highlights

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Dept of Planning & Development 24					
10024100 Total EXPENDITURE	$255,084	$254,334	$282,684	$27,600	10.82%
10024100 Total REVENUE	($30,000)	($30,000)	($30,000)	$0	0.00%
** **Planning & Development Admin NET**	**$225,084**	**$224,334**	**$252,684**	**$27,600**	**12.26%**
10024200 Total EXPENDITURE	$1,316,183	$1,533,936	$1,616,527	$300,344	22.82%
10024200 Total REVENUE	($653,322)	($935,233)	($825,350)	($172,028)	26.33%
** **Planning NET**	**$662,861**	**$598,703**	**$791,177**	**$128,316**	**19.36%**
**** **Dept of Planning & Development Net**	**$887,945**	**$823,037**	**$1,043,861**	**$155,916**	**17.56%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Dept of Planning & Development 24						
*	**Payroll**	$1,265,757	$1,212,407	$1,358,827	$93,070	7.35%
*	**Benefits**	$1,950	$1,400	$3,100	$1,150	58.97%
*	**Administrative Svcs**	$17,650	$14,700	$28,600	$10,950	62.04%
*	**Contractual Services**	$203,115	$478,168	$413,800	$210,685	103.73%
*	**Maintenance & Repair**	$48,060	$54,634	$46,200	($1,860)	-3.87%
*	**Rentals**	$14,839	$9,500	$9,000	($5,839)	-39.35%
*	**Supplies**	$18,696	$16,261	$38,700	$20,004	106.99%
*	**Utilities**	$1,200	$1,200	$984	($216)	-18.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Dept of Planning & Development**	**$1,571,267**	**$1,788,270**	**$1,899,211**	**$327,944**	**20.87%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Dept of Planning & Development 24						
Planning & Development Admin 10024100						
*	**Payroll**	$248,534	$248,884	$264,634	$16,100	6.48%
*	**Benefits**	$1,100	$1,100	$1,800	$700	63.64%
*	**Administrative Svcs**	$4,700	$3,600	$8,000	$3,300	70.21%
*	**Contractual Services**	$250	$250	$500	$250	100.00%
*	**Maintenance & Repair**	$0	$0	$1,500	$1,500	---
*	**Supplies**	$500	$500	$6,250	$5,750	1150.00%
**	**Planning & Development Admin**	**$255,084**	**$254,334**	**$282,684**	**$27,600**	**10.82%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Planning 10024200						
*	**Payroll**	$1,017,223	$963,523	$1,094,193	$76,970	7.57%
*	**Benefits**	$850	$300	$1,300	$450	52.94%
*	**Administrative Svcs**	$12,950	$11,100	$20,600	$7,650	59.07%
*	**Contractual Services**	$202,865	$477,918	$413,300	$210,435	103.73%
*	**Maintenance & Repair**	$48,060	$54,634	$44,700	($3,360)	-6.99%
*	**Rentals**	$14,839	$9,500	$9,000	($5,839)	-39.35%
*	**Supplies**	$18,196	$15,761	$32,450	$14,254	78.33%
*	**Utilities**	$1,200	$1,200	$984	($216)	-18.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Planning**	**$1,316,183**	**$1,533,936**	**$1,616,527**	**$300,344**	**22.82%**
****	**Dept of Planning & Development**	**$1,571,267**	**$1,788,270**	**$1,899,211**	**$327,944**	**20.87%**

Health and Human Services
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request			
	FY24 Expenditure Request	**$**	**55,185,502**
	FY23 Expenditure Budget	$	80,463,404
	$ Change	$	(25,277,902)
	% Change		**-31.42%**
	Payroll		**43.17%**
	Other Expenses		**56.83%**
Total Revenue Budget			
	FY24 Revenue Request	**$**	**48,755,540**
	FY23 Revenue Budget	$	72,328,392
	$ Change	$	(23,572,852)
	% Change		**-32.59%**
Total Budget-Net			
	FY24 Request - Net	**$**	**(6,429,962)**
	FY23 Budget - Net	$	(8,135,012)
	$ Change	$	1,705,050
	% Change		**-20.96%**

See Division by Division Breakdown

Health and Human Services-Administration
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request

FY24 Expenditure Request	**$**	**539,378**
FY23 Expenditure Budget	$	508,407
$ Change	$	30,971
% Change		**6.09%**
Payroll		**96.76%**
Other Expenses		**3.24%**

Expenditure Change Highlights
-No major changes

Revenue Change Highlights
-No revenue

Health and Human Services-Public Health
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request

FY24 Expenditure Request	**$**	**2,988,795**
FY23 Expenditure Budget	$	2,877,587
$ Change	$	111,208
% Change		**3.86%**
Payroll		**83.18%**
Other Expenses		**16.82%**
FY24 Revenue Request	**$**	**1,884,824**
FY23 Revenue Budget	$	1,869,838
$ Change	$	14,986
% Change		**0.80%**

Expenditure Change Highlights

-Emergency Management FTE moved to Fire	$	(85,228)
-IT Manager (grant funded)	$	93,621
-Savings due to reallocation of staff	$	(25,000)
-One FTE CHOW (2 @ .5 each) to PH Admin (new position request)	$	49,725
-Increase in temp services for Clinic	$	25,402
-Increased expense related to Bio Specialists	$	21,859

Revenue Change Highlights

-No major changes

Health and Human Services-Social Services
FY24 City Manager Recommended Budget Highlights

FY24 Expenditure Request	**$**	**36,827,720**
FY23 Expenditure Budget	$	60,000,745
$ Change	$	(23,173,025)
% Change		**-38.62%**
Payroll		**25.35%**
Other Expenses		**74.65%**
FY24 Revenue Request	**$**	**27,770,150**
FY23 Revenue Budget	$	49,606,117
$ Change	$	(21,835,967)
% Change		**-44.02%**

Expenditure Change Highlights

-Increases due to opening of HSC (lease payments of $2.7M, Food contract with Preble Street of $1.1M)	$	5,411,156
-Increase in Utilities, Rental Assistance, Food and Non Food Expenses (per allowable G/A guidelines)	$	2,457,711
-Increased need for Interpreter Services	$	94,244
-FS increase in Temporary Help and Overtime	$	82,903
-Increased Chestnut Street Building Maintenance to be reimbursed by ARPA	$	26,126
-Increased Supplies	$	24,960
-Increased building rent per lease	$	12,013
-Increased Utilities	$	15,319
-One FTE CHOW (2 @ .5 each) to SS Admin (new position request)	$	49,725

Revenue Change Highlights

-Decrease in overall Social Services revenues due to reduction in GA expenses (therefore 70% of total is also lower)
-Loss of one time revenue from State of Maine of $7.4M
-Budget also includes assumption of 70% to 90% passage (approximately $4.2M)
-HSC bed night revenue increase (larger capacity and service level)
-Grant Reimbursement decreased (Resettlement Coordinator Salary)

Health and Human Services-Office of Elder Affairs
FY24 City Manager Recommended Budget Highlights

FY24 Expenditure Request	**$**	**413,142**
FY23 Expenditure Budget	$	402,397
$ Change	$	10,745
% Change		**2.67%**
Payroll		**89.54%**
Other Expenses		
FY24 Revenue Request	**$**	**405,820**
FY23 Revenue Budget	$	295,200
$ Change	$	110,620
% Change		**37.47%**

Expenditure Change Highlights

-No major changes

Revenue Change Highlights

-Increased revenue due to slight increase in clients and rate increase	$	110,620

Health and Human Services-Barron Center
FY24 City Manager Recommended Budget Highlights

FY24 Expenditure Request	**$**	**14,416,460**
FY23 Expenditure Budget	$	16,674,268
$ Change	$	(2,257,808)
% Change		**-13.54%**
Payroll		**78.44%**
Other Expenses		**21.56%**
FY24 Revenue Request	**$**	**18,694,746**
FY23 Revenue Budget	$	20,557,237
$ Change	$	(1,862,491)
% Change		**-9.06%**

Expenditure Change Highlights		
-Reduced Staff and related expenses due to reduced census (currently vacant positions)	$	(1,342,268)
-Reduction in Nutrition and Environmental OT	$	(79,535)
-Reduced Medical Supplies, Food Expense due to reduced census	$	(554,446)
-Reduced Billing Services	$	(93,302)
-Termination of North Country Contract	$	(190,373)
-Reduction in anticipated expenses for EMR	$	(37,500)
-Increase in Utilities/IT Expense	$	49,916
-Increase in Building Maintenance	$	11,115
-Reduction in FTE for Housekeeping	$	(89,307)
-Reduction of Laundry Temporary Help	$	(21,910)
-Increase in Admin Salaries and Wages due to PT FTE going from Temp to Perm in FY23 and one staff promotio	$	35,136
-Increase in Nursing Admin due to staff hired at a higher rate than budget and promotions of RNs to PRNs	$	56,298
-Increase in Nursing Direct Care Temporary Services based on FY23 actuals	$	72,750
Revenue Change Highlights		
-Decreased Revenue due to decreased budgeted Census	$	(2,075,117)
-Decreased CPE	$	(32,945)
-Increase in revenue from Social Services for Laundry (HSC/FS/Other SS)	$	90,354
-Decreased Provider Tax	$	124,536

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Health & Human Services 44					
HHS Administration 4410					
10044100 Total EXPENDITURE	$508,407	$505,856	$539,378	$30,971	6.09%
10044100 Total REVENUE	$0	$0	$0	$0	---
** **HHS Administration NET**	**$508,407**	**$505,856**	**$539,378**	**$30,971**	**6.09%**
*** **HHS Administration**	**$508,407**	**$505,856**	**$539,378**	**$30,971**	**6.09%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
HHS Administration 4410						
*	**Payroll**	$490,727	$495,254	$519,298	$28,571	5.82%
*	**Benefits**	$3,180	$1,285	$2,580	($600)	-18.87%
*	**Administrative Svcs**	$3,000	$4,006	$5,000	$2,000	66.67%
*	**Contractual Services**	$5,000	$353	$5,000	$0	0.00%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Supplies**	$6,500	$4,550	$7,000	$500	7.69%
*	**Utilities**	$0	$408	$500	$500	---
**	**HHS Administration**	**$508,407**	**$505,856**	**$539,378**	**$30,971**	**6.09%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Health & Human Services 44						
Public Health 4420						
10044201 Total EXPENDITURE		$660,665	$775,532	$843,173	$182,508	27.62%
10044201 Total REVENUE		($371,012)	($371,324)	($488,503)	($117,491)	31.67%
**	**Public Health Administration NET**	**$289,653**	**$404,208**	**$354,670**	**$65,017**	**22.45%**
10044202 Total EXPENDITURE		$179,201	$198,022	$179,785	$584	0.33%
10044202 Total REVENUE		($126,784)	($126,784)	($147,730)	($20,946)	16.52%
**	**Family Health NET**	**$52,417**	**$71,238**	**$32,055**	**($20,362)**	**-38.85%**
10044203 Total EXPENDITURE		$854,170	$705,674	$698,941	($155,229)	-18.17%
10044203 Total REVENUE		($766,197)	($766,197)	($648,185)	$118,012	-15.40%
**	**Chronic Disease Prevention NET**	**$87,973**	**($60,523)**	**$50,756**	**($37,217)**	**-42.31%**
10044204 Total EXPENDITURE		$209,077	$127,056	$216,103	$7,026	3.36%
10044204 Total REVENUE		($80,506)	($80,506)	($77,675)	$2,831	-3.52%
**	**Health Equity NET**	**$128,571**	**$46,550**	**$138,428**	**$9,857**	**7.67%**
10044205 Total EXPENDITURE		$851,330	$848,597	$920,260	$68,930	8.10%
10044205 Total REVENUE		($449,375)	($449,375)	($471,517)	($22,142)	4.93%
**	**Portland Public Health Clinic NET**	**$401,955**	**$399,222**	**$448,743**	**$46,788**	**11.64%**
10044206 Total EXPENDITURE		$123,144	$128,483	$130,536	$7,392	6.00%
10044206 Total REVENUE		($75,964)	($75,964)	($51,214)	$24,750	-32.58%
**	**Research NET**	**$47,180**	**$52,519**	**$79,322**	**$32,142**	**68.13%**
***	**Public Health**	**$1,007,749**	**$913,214**	**$1,103,974**	**$96,225**	**9.55%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
Public Health 4420						
*	**Payroll**	$2,400,739	$2,294,530	$2,483,522	$82,783	3.45%
*	**Benefits**	$3,120	$1,617	$2,520	($600)	-19.23%
*	**Administrative Svcs**	$20,512	$12,295	$24,745	$4,233	20.64%
*	**Client Expenses**	$1,000	$1,000	$1,000	$0	0.00%
*	**Contractual Services**	$155,451	$184,299	$177,391	$21,940	14.11%
*	**Maintenance & Repair**	$1,200	$3,277	$6,277	$5,077	423.08%
*	**Rentals**	$210,685	$209,048	$213,113	$2,428	1.15%
*	**Supplies**	$48,600	$36,050	$43,950	($4,650)	-9.57%
*	**Utilities**	$36,280	$41,248	$36,280	$0	0.00%
**	**Public Health**	**$2,877,587**	**$2,783,364**	**$2,988,798**	**$111,211**	**3.86%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services						
Public Health 4420						
Public Health Administration 10044201						
*	**Payroll**	$400,431	$507,853	$567,685	$167,254	41.77%
*	**Benefits**	$1,200	$800	$600	($600)	-50.00%
*	**Administrative Svcs**	$8,845	$7,945	$14,445	$5,600	63.31%
*	**Contractual Services**	$2,000	$5,000	$5,481	$3,481	174.05%
*	**Maintenance & Repair**	$0	$2,277	$5,277	$5,277	---
*	**Rentals**	$207,409	$207,409	$210,905	$3,496	1.69%
*	**Supplies**	$5,500	$4,000	$3,500	($2,000)	-36.36%
*	**Utilities**	$35,280	$40,248	$35,280	$0	0.00%
**	**Public Health Administration**	**$660,665**	**$775,532**	**$843,173**	**$182,508**	**27.62%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Family Health 10044202						
*	**Payroll**	$171,776	$193,596	$172,427	$651	0.38%
*	**Benefits**	$600	$0	$600	$0	0.00%
*	**Administrative Svcs**	$2,667	$1,150	$2,600	($67)	-2.51%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$600	$267	$600	$0	0.00%
*	**Rentals**	$808	$509	$808	$0	0.00%
*	**Supplies**	$2,750	$2,500	$2,750	$0	0.00%
*	**Utilities**	$0	$0	$0	$0	---
**	**Family Health**	**$179,201**	**$198,022**	**$179,785**	**$584**	**0.33%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Chronic Disease Prevention 10044203						
*	**Payroll**	$848,626	$701,167	$693,441	($155,185)	-18.29%
*	**Benefits**	$600	$457	$600	$0	0.00%
*	**Administrative Svcs**	$2,000	$1,000	$2,000	$0	0.00%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$1,500	$1,650	$1,500	$0	0.00%
*	**Rentals**	$444	$400	$400	($44)	-9.91%
*	**Supplies**	$1,000	$1,000	$1,000	$0	0.00%
*	**Utilities**	$0	$0	$0	$0	---
**	**Chronic Disease Prevention**	**$854,170**	**$705,674**	**$698,941**	**($155,229)**	**-18.17%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Health Equity 10044204						
*	**Payroll**	$201,167	$122,076	$210,693	$9,526	4.74%
*	**Benefits**	$360	$180	$360	$0	0.00%
*	**Administrative Svcs**	$1,000	$500	$1,000	$0	0.00%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$5,750	$3,500	$3,250	($2,500)	-43.48%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$800	$800	$800	$0	0.00%
**	**Health Equity**	**$209,077**	**$127,056**	**$216,103**	**$7,026**	**3.36%**

FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Portland Public Health Clinic 10044205						
*	**Payroll**	$661,255	$644,285	$713,950	$52,695	7.97%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$3,200	$1,200	$2,700	($500)	-15.63%
*	**Client Expenses**	$1,000	$1,000	$1,000	$0	0.00%
*	**Contractual Services**	$144,501	$173,382	$165,460	$20,959	14.50%
*	**Maintenance & Repair**	$1,200	$1,000	$1,000	($200)	-16.67%
*	**Rentals**	$2,024	$730	$1,000	($1,024)	-50.59%
*	**Supplies**	$38,150	$27,000	$35,150	($3,000)	-7.86%
*	**Utilities**	$0	$0	$0	$0	---
**	**Portland Public Health Clinic**	**$851,330**	**$848,597**	**$920,260**	**$68,930**	**8.10%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Research 10044206						
*	**Payroll**	$117,484	$125,553	$125,326	$7,842	6.67%
*	**Benefits**	$360	$180	$360	$0	0.00%
*	**Administrative Svcs**	$2,800	$500	$2,000	($800)	-28.57%
*	**Contractual Services**	$1,100	$500	$1,100	$0	0.00%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Supplies**	$400	$750	$750	$350	87.50%
*	**Utilities**	$1,000	$1,000	$1,000	$0	0.00%
**	**Research**	**$123,144**	**$128,483**	**$130,536**	**$7,392**	**6.00%**
***	**Public Health**	**$2,877,587**	**$2,783,364**	**$2,988,798**	**$111,211**	**3.86%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Health & Human Services 44						
Social Services 4430						
10044301 Total EXPENDITURE		$908,324	$918,257	$1,007,481	$99,157	10.92%
10044301 Total REVENUE		($273,472)	($273,472)	($195,543)	$77,929	-28.50%
**	**Social Services Administration NET**	**$634,852**	**$644,785**	**$811,938**	**$177,086**	**27.89%**
10044302 Total EXPENDITURE		$52,019,656	$27,544,388	$22,641,921	($29,377,735)	-56.47%
10044302 Total REVENUE		($45,246,172)	($19,554,079)	($18,826,508)	$26,419,664	-58.39%
**	**General Assistance NET**	**$6,773,484**	**$7,990,309**	**$3,815,413**	**($2,958,071)**	**-43.67%**
10044304 Total EXPENDITURE		$5,243,952	$6,864,920	$0	($5,243,952)	-100.00%
10044304 Total REVENUE		($2,896,307)	($3,088,410)	$0	$2,896,307	-100.00%
**	**Oxford Street Shelter NET**	**$2,347,645**	**$3,776,510**	**$0**	**($2,347,645)**	**-100.00%**
10044305 Total EXPENDITURE		$1,828,813	$2,120,534	$2,523,213	$694,400	37.97%
10044305 Total REVENUE		($1,190,166)	($1,139,549)	($1,459,141)	($268,975)	22.60%
**	**Family Shelter NET**	**$638,647**	**$980,985**	**$1,064,072**	**$425,425**	**66.61%**
10044306 Total EXPENDITURE		$0	$316	$10,655,108	$10,655,108	---
10044306 Total REVENUE		$0	$0	($7,288,959)	($7,288,959)	---
**	**Homeless Services Center NET**	**$0**	**$316**	**$3,366,149**	**$3,366,149**	**---**
***	**Social Services**	**$10,394,628**	**$13,392,905**	**$9,057,572**	**($1,337,056)**	**-12.86%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
Social Services 4430						
*	**Payroll**	$7,249,284	$8,016,178	$9,327,575	$2,078,291	28.67%
*	**Benefits**	$11,600	$14,067	$9,800	($1,800)	-15.52%
*	**Administrative Svcs**	$14,580	$9,080	$14,580	$0	0.00%
*	**Client Expenses**	$51,244,399	$26,764,117	$21,674,027	($29,570,372)	-57.70%
*	**Contractual Services**	$301,987	$579,754	$573,857	$271,870	90.03%
*	**Maintenance & Repair**	$118,350	$128,713	$127,630	$9,280	7.84%
*	**Rentals**	$612,868	$1,408,711	$3,159,932	$2,547,064	415.60%
*	**Insurance**	$10,000	$0	$0	($10,000)	-100.00%
*	**Supplies**	$246,822	$268,019	$1,430,533	$1,183,711	479.58%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$190,855	$259,776	$509,789	$318,934	167.11%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Social Services**	**$60,000,745**	**$37,448,415**	**$36,827,723**	**($23,173,022)**	**-38.62%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services						
Social Services 4430						
Social Services Administration 10044301						
*	**Payroll**	$669,131	$642,369	$695,330	$26,199	3.92%
*	**Benefits**	$5,000	$4,700	$5,600	$600	12.00%
*	**Administrative Svcs**	$5,580	$3,080	$5,580	$0	0.00%
*	**Contractual Services**	$9,878	$70,670	$72,678	$62,800	635.76%
*	**Maintenance & Repair**	$2,000	$3,518	$5,600	$3,600	180.00%
*	**Rentals**	$138,893	$139,987	$140,950	$2,057	1.48%
*	**Supplies**	$12,650	$13,150	$11,500	($1,150)	-9.09%
*	**Utilities**	$65,192	$40,783	$70,243	$5,051	7.75%
**	**Social Services Administration**	**$908,324**	**$918,257**	**$1,007,481**	**$99,157**	**10.92%**

FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
General Assistance 10044302						
*	**Payroll**	$669,371	$567,372	$779,018	$109,647	16.38%
*	**Benefits**	$600	$300	$600	$0	0.00%
*	**Administrative Svcs**	$2,000	$2,000	$2,000	$0	0.00%
*	**Client Expenses**	$51,145,949	$26,686,323	$21,563,322	($29,582,627)	-57.84%
*	**Contractual Services**	$174,006	$267,751	$267,751	$93,745	53.87%
*	**Maintenance & Repair**	$2,500	$1,000	$1,000	($1,500)	-60.00%
*	**Rentals**	$2,485	$2,400	$2,485	$0	0.00%
*	**Supplies**	$22,745	$16,398	$25,745	$3,000	13.19%
*	**Utilities**	$0	$844	$0	$0	---
**	**General Assistance**	**$52,019,656**	**$27,544,388**	**$22,641,921**	**($29,377,735)**	**-56.47%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
Oxford Street Shelter 10044304						
*	**Payroll**	$4,666,571	$5,363,931	$0	($4,666,571)	-100.00%
*	**Benefits**	$1,800	$6,967	$0	($1,800)	-100.00%
*	**Administrative Svcs**	$4,000	$2,500	$0	($4,000)	-100.00%
*	**Client Expenses**	$64,950	$44,294	$0	($64,950)	-100.00%
*	**Contractual Services**	$38,192	$86,458	$0	($38,192)	-100.00%
*	**Maintenance & Repair**	$68,946	$53,165	$0	($68,946)	-100.00%
*	**Rentals**	$170,145	$962,523	$0	($170,145)	-100.00%
*	**Insurance**	$10,000	$0	$0	($10,000)	-100.00%
*	**Supplies**	$176,032	$201,458	$0	($176,032)	-100.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$43,316	$143,624	$0	($43,316)	-100.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Oxford Street Shelter**	**$5,243,952**	**$6,864,920**	**$0**	**($5,243,952)**	**-100.00%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
Family Shelter 10044305						
*	**Payroll**	$1,244,211	$1,442,506	$1,860,226	$616,015	49.51%
*	**Benefits**	$4,200	$2,100	$2,400	($1,800)	-42.86%
*	**Administrative Svcs**	$3,000	$1,500	$3,000	$0	0.00%
*	**Client Expenses**	$33,500	$33,500	$33,500	$0	0.00%
*	**Contractual Services**	$79,911	$154,559	$81,678	$1,767	2.21%
*	**Maintenance & Repair**	$44,904	$71,030	$71,030	$26,126	58.18%
*	**Rentals**	$301,345	$303,801	$313,358	$12,013	3.99%
*	**Supplies**	$35,395	$37,013	$60,355	$24,960	70.52%
*	**Utilities**	$82,347	$74,525	$97,666	$15,319	18.60%
**	**Family Shelter**	**$1,828,813**	**$2,120,534**	**$2,523,213**	**$694,400**	**37.97%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
Homeless Services Center 10044306						
*	**Payroll**	$0	$0	$5,993,001	$5,993,001	---
*	**Benefits**	$0	$0	$1,200	$1,200	---
*	**Administrative Svcs**	$0	$0	$4,000	$4,000	---
*	**Client Expenses**	$0	$0	$77,205	$77,205	---
*	**Contractual Services**	$0	$316	$151,750	$151,750	---
*	**Maintenance & Repair**	$0	$0	$50,000	$50,000	---
*	**Rentals**	$0	$0	$2,703,139	$2,703,139	---
*	**Insurance**	$0	$0	$0	$0	---
*	**Supplies**	$0	$0	$1,332,933	$1,332,933	---
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$341,880	$341,880	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Homeless Services Center**	**$0**	**$316**	**$10,655,108**	**$10,655,108**	**---**
***	**Social Services**	**$60,000,745**	**$37,448,415**	**$36,827,723**	**($23,173,022)**	**-38.62%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION ORG NET REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Health & Human Services 44						
Barron Center 4440						
10744400	Total REVENUE	($20,557,237)	($16,978,531)	($18,694,746)	$1,862,491	-9.06%
**	**Barron Center NET**	**($20,557,237)**	**($16,978,531)**	**($18,694,746)**	**$1,862,491**	**-9.06%**
10744401	Total EXPENDITURE	$1,780,964	$1,769,045	$1,557,376	($223,588)	-12.55%
**	**Barron Center Administration NET**	**$1,780,964**	**$1,769,045**	**$1,557,376**	**($223,588)**	**-12.55%**
10044402	Total EXPENDITURE	$402,397	$386,047	$413,142	$10,745	2.67%
10044402	Total REVENUE	($295,200)	($134,744)	($405,820)	($110,620)	37.47%
**	**Office of Elder Affairs NET**	**$107,197**	**$251,303**	**$7,322**	**($99,875)**	**-93.17%**
10744403	Total EXPENDITURE	$318,984	$383,021	$286,548	($32,436)	-10.17%
**	**Therapeutic Recreation NET**	**$318,984**	**$383,021**	**$286,548**	**($32,436)**	**-10.17%**
10744404	Total EXPENDITURE	$1,991,444	$1,637,697	$2,040,973	$49,529	2.49%
**	**Nursing Administration NET**	**$1,991,444**	**$1,637,697**	**$2,040,973**	**$49,529**	**2.49%**
10744405	Total EXPENDITURE	$7,192,519	$5,154,300	$5,923,001	($1,269,518)	-17.65%
**	**Nursing Direct Care NET**	**$7,192,519**	**$5,154,300**	**$5,923,001**	**($1,269,518)**	**-17.65%**
10744406	Total EXPENDITURE	$2,157,396	$2,033,872	$1,884,076	($273,320)	-12.67%
**	**Nutrition NET**	**$2,157,396**	**$2,033,872**	**$1,884,076**	**($273,320)**	**-12.67%**
10744407	Total EXPENDITURE	$1,094,400	$894,686	$1,104,685	$10,285	0.94%
**	**Environmental Services NET**	**$1,094,400**	**$894,686**	**$1,104,685**	**$10,285**	**0.94%**
10744408	Total EXPENDITURE	$674,363	$769,328	$536,964	($137,399)	-20.37%
**	**Housekeeping NET**	**$674,363**	**$769,328**	**$536,964**	**($137,399)**	**-20.37%**
10744409	Total EXPENDITURE	$604,138	$755,687	$580,448	($23,690)	-3.92%
**	**Laundry Services NET**	**$604,138**	**$755,687**	**$580,448**	**($23,690)**	**-3.92%**
10744410	Total EXPENDITURE	$860,060	$460,787	$502,392	($357,668)	-41.59%
**	**Central Supply NET**	**$860,060**	**$460,787**	**$502,392**	**($357,668)**	**-41.59%**
***	**Barron Center**	**($3,775,772)**	**($2,868,805)**	**($4,270,961)**	**($495,189)**	**13.11%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
Barron Center 4440						
*	**Payroll**	$13,100,943	$11,296,023	$11,572,141	($1,528,802)	-11.67%
*	**Benefits**	$31,855	$28,382	$32,690	$835	2.62%
*	**Administrative Svcs**	$309,424	$279,291	$278,010	($31,414)	-10.15%
*	**Client Expenses**	$9,250	$0	$6,000	($3,250)	-35.14%
*	**Contractual Services**	$1,039,093	$974,930	$859,977	($179,116)	-17.24%
*	**Maintenance & Repair**	$232,396	$224,308	$188,520	($43,876)	-18.88%
*	**Rentals**	$23,940	$6,574	$20,700	($3,240)	-13.53%
*	**Supplies**	$1,873,155	$1,174,106	$1,389,420	($483,735)	-25.82%
*	**Minor Capital Items**	$27,000	$2,029	$17,000	($10,000)	-37.04%
*	**Utilities**	$368,544	$197,762	$404,082	$35,538	9.64%
*	**Capital Outlay**	$61,065	$61,065	$61,065	$0	0.00%
**	**Barron Center**	**$17,076,665**	**$14,244,470**	**$14,829,605**	**($2,247,060)**	**-13.16%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services						
Barron Center 4440						
Barron Center Administration 10744401						
*	**Payroll**	$772,401	$913,497	$799,416	$27,015	3.50%
*	**Benefits**	$3,600	$2,500	$4,200	$600	16.67%
*	**Administrative Svcs**	$274,370	$259,457	$242,765	($31,605)	-11.52%
*	**Contractual Services**	$666,553	$525,653	$428,260	($238,293)	-35.75%
*	**Maintenance & Repair**	$16,790	$14,690	$14,690	($2,100)	-12.51%
*	**Rentals**	$3,600	$3,574	$9,660	$6,060	168.33%
*	**Supplies**	$42,750	$42,252	$50,960	$8,210	19.20%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$900	$7,422	$7,425	$6,525	725.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Barron Center Administration**	**$1,780,964**	**$1,769,045**	**$1,557,376**	**($223,588)**	**-12.55%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Office of Elder Affairs 10044402						
*	**Payroll**	$364,678	$359,922	$369,922	$5,244	1.44%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$3,014	$1,050	$3,255	$241	8.00%
*	**Contractual Services**	$3,270	$848	$2,970	($300)	-9.17%
*	**Supplies**	$31,135	$23,927	$30,835	($300)	-0.96%
*	**Utilities**	$300	$300	$6,160	$5,860	1953.33%
**	**Office of Elder Affairs**	**$402,397**	**$386,047**	**$413,142**	**$10,745**	**2.67%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Therapeutic Recreation 10744403						
*	**Payroll**	$293,134	$358,921	$260,248	($32,886)	-11.22%
*	**Administrative Svcs**	$950	$950	$950	$0	0.00%
*	**Contractual Services**	$12,400	$12,400	$14,650	$2,250	18.15%
*	**Supplies**	$12,500	$10,750	$10,700	($1,800)	-14.40%
**	**Therapeutic Recreation**	**$318,984**	**$383,021**	**$286,548**	**($32,436)**	**-10.17%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Nursing Administration 10744404						
*	**Payroll**	$1,636,819	$1,316,690	$1,759,628	$122,809	7.50%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$27,470	$16,022	$27,770	$300	1.09%
*	**Contractual Services**	$246,655	$232,456	$215,575	($31,080)	-12.60%
*	**Maintenance & Repair**	$32,336	$37,500	$0	($32,336)	-100.00%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$13,164	$8,000	$8,000	($5,164)	-39.23%
*	**Minor Capital Items**	$10,000	$2,029	$5,000	($5,000)	-50.00%
*	**Capital Outlay**	$25,000	$25,000	$25,000	$0	0.00%
**	**Nursing Administration**	**$1,991,444**	**$1,637,697**	**$2,040,973**	**$49,529**	**2.49%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Nursing Direct Care 10744405						
*	**Payroll**	$7,192,519	$5,067,938	$5,850,251	($1,342,268)	-18.66%
*	**Benefits**	$0	$499	$0	$0	---
*	**Contractual Services**	$0	$85,863	$72,750	$72,750	---
**	**Nursing Direct Care**	**$7,192,519**	**$5,154,300**	**$5,923,001**	**($1,269,518)**	**-17.65%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Nutrition 10744406						
*	**Payroll**	$1,338,261	$1,457,709	$1,137,251	($201,010)	-15.02%
*	**Benefits**	$13,065	$15,708	$16,445	$3,380	25.87%
*	**Administrative Svcs**	$2,120	$1,812	$2,020	($100)	-4.72%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$41,840	$43,253	$46,282	$4,442	10.62%
*	**Maintenance & Repair**	$28,450	$28,450	$28,490	$40	0.14%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$728,660	$486,940	$653,588	($75,072)	-10.30%
*	**Minor Capital Items**	$5,000	$0	$0	($5,000)	-100.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Nutrition**	**$2,157,396**	**$2,033,872**	**$1,884,076**	**($273,320)**	**-12.67%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Environmental Services 10744407						
*	**Payroll**	$398,311	$404,534	$388,573	($9,738)	-2.44%
*	**Benefits**	$4,790	$318	$3,270	($1,520)	-31.73%
*	**Administrative Svcs**	$1,250	$0	$1,250	$0	0.00%
*	**Contractual Services**	$64,675	$71,073	$75,790	$11,115	17.19%
*	**Maintenance & Repair**	$142,010	$132,740	$136,180	($5,830)	-4.11%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$67,955	$59,916	$61,060	($6,895)	-10.15%
*	**Minor Capital Items**	$12,000	$0	$12,000	$0	0.00%
*	**Utilities**	$367,344	$190,040	$390,497	$23,153	6.30%
*	**Capital Outlay**	$36,065	$36,065	$36,065	$0	0.00%
**	**Environmental Services**	**$1,094,400**	**$894,686**	**$1,104,685**	**$10,285**	**0.94%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Housekeeping 10744408						
*	**Payroll**	$544,773	$662,399	$445,294	($99,479)	-18.26%
*	**Benefits**	$2,175	$2,175	$2,175	$0	0.00%
*	**Contractual Services**	$3,700	$3,384	$3,700	$0	0.00%
*	**Maintenance & Repair**	$2,760	$0	$2,760	$0	0.00%
*	**Supplies**	$120,955	$101,370	$83,035	($37,920)	-31.35%
*	**Minor Capital Items**	$0	$0	$0	$0	---
**	**Housekeeping**	**$674,363**	**$769,328**	**$536,964**	**($137,399)**	**-20.37%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Laundry Services 10744409						
*	**Payroll**	$509,588	$686,475	$510,838	$1,250	0.25%
*	**Benefits**	$1,725	$2,979	$1,725	$0	0.00%
*	**Administrative Svcs**	$250	$0	$0	($250)	-100.00%
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Maintenance & Repair**	$10,050	$10,928	$6,400	($3,650)	-36.32%
*	**Supplies**	$82,525	$55,305	$61,485	($21,040)	-25.50%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Laundry Services**	**$604,138**	**$755,687**	**$580,448**	**($23,690)**	**-3.92%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Central Supply 10744410						
*	**Payroll**	$50,459	$67,938	$50,720	$261	0.52%
*	**Benefits**	$6,500	$4,203	$4,875	($1,625)	-25.00%
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Client Expenses**	$9,250	$0	$6,000	($3,250)	-35.14%
*	**Rentals**	$20,340	$3,000	$11,040	($9,300)	-45.72%
*	**Supplies**	$773,511	$385,646	$429,757	($343,754)	-44.44%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Central Supply**	**$860,060**	**$460,787**	**$502,392**	**($357,668)**	**-41.59%**
***	**Barron Center**	**$17,076,665**	**$14,244,470**	**$14,829,605**	**($2,247,060)**	**-13.16%**

Parks, Recreation & Facilities
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request	
FY24 Expenditure Request	$ 11,427,576
FY23 Expenditure Budget	$ 10,699,133
$ Change	$ 728,443
% Change:	**6.81%**
Payroll	**74.21%**
Other Expenses	**25.79%**
Total Revenue Budget	
FY24 Revenue Request	$ 8,155,210
FY23 Revenue Budget	$ 7,538,313
$ Change	$ 616,897
% Change	**8.18%**
Total Budget-Net	
FY24 Request-Net	$ 3,272,366
FY23 Budget-Net	$ 3,160,820
$ Change	$ 111,546
% Change	**3.53%**

*****See Division by Division Breakdowns*****

Parks, Recreation & Facilities - Admin 10033100
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request

FY24 Expenditure Request	$	528,648
FY23 Expenditure Budget	$	514,589
$ Change	$	14,059
% Change:		**2.73%**
Payroll		**86.74%**
Other Expenses		**13.26%**

Total Revenue Budget

FY24 Revenue Request	$	-
FY23 Revenue Budget	$	-
$ Change	$	-
% Change		**#DIV/0!**

Expenditure Change Highlights

- No major changes

Revenue Change Highlights

Parks, Recreation & Facilities - Parks 10033202
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request	
FY24 Expenditure Request	$ 1,199,129
FY23 Expenditure Budget	$ 1,057,088
$ Change	$ 142,041
% Change:	**13.44%**
Payroll	**76.48%**
Other Expenses	**23.52%**
Total Revenue Budget	
FY24 Revenue Request	$ 154,005
FY23 Revenue Budget	$ 167,605
$ Change	$ (13,600)
% Change	**-8.11%**
Expenditure Change Highlights	
- Assistant Parks Director request in FY24	$ 76,021
- Added contracted help to clean up parks	$ 10,000
Revenue Change Highlights	
- Food truck license fee reduced	$ (14,700)

Parks, Recreation & Facilities - Forestry 10033203
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request		
FY24 Expenditure Request	$	883,527
FY23 Expenditure Budget	$	834,291
$ Change	$	49,236
% Change:		**5.90%**
Payroll		**80.99%**
Other Expenses		**19.01%**
Total Revenue Budget		
FY24 Revenue Request	$	12,000
FY23 Revenue Budget	$	9,900
$ Change	$	2,100
% Change		**21.21%**
Expenditure Change Highlights		
- Stand by pay changes due to new union contracts - Increased	$	7,289
- Increased emergency tree work	$	10,000
- Added contracted tree inspector	$	10,000
Revenue Change Highlights		
- Increased reimbursement to cover actual seasonal tree watering cost	$	2,100

Parks, Recreation & Facilities - Athletic Facilities 10033204
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request

FY24 Expenditure Request	$	1,031,807
FY23 Expenditure Budget	$	942,489
$ Change	$	89,318
% Change:		**9.48%**
Payroll		**66.43%**
Other Expenses		**33.57%**

Total Revenue Budget

FY24 Revenue Request	$	517,350
FY23 Revenue Budget	$	442,695
$ Change	$	74,655
% Change		**16.86%**

Expenditure Change Highlights

- Added costs for public restroom vault/tank pumping	$	28,800
- Wifi installed at Fitzy	$	6,840

Revenue Change Highlights

- Increased the number of field rentals	$	37,720
- Added reimbursement from schools for playground materials	$	23,000

Parks, Recreation & Facilities - Cemeteries 10033205
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request		
FY24 Expenditure Request	$	696,000
FY23 Expenditure Budget	$	785,723
$ Change	$	(89,723)
% Change:		**-11.42%**
Payroll		**69.74%**
Other Expenses		**30.26%**
Total Revenue Budget		
FY24 Revenue Request	$	778,389
FY23 Revenue Budget	$	876,224
$ Change	$	(97,835)
% Change		**-11.17%**
Expenditure Change Highlights		
- Removed temp help due to hiring difficulties	$	(121,520)
- Added contracted temp help	$	70,000
- One time HMIS data transfer removed	$	(10,000)
- Funding for new sites off Stevens Ave	$	(25,000)
- Zero turn mower replacement not needed in FY24	$	(13,000)
Revenue Change Highlights		
- Burials decreased	$	(22,440)
- Lot sales decreased	$	(39,395)
- Rental income decreased	$	(11,000)
- Naumann Trust - Lot Development removed (Approved during CIP)	$	(25,000)

Parks, Recreation & Facilities - Recreation 10033302
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request	
FY24 Expenditure Request	$ 1,859,046
FY23 Expenditure Budget	$ 1,809,159
$ Change	$ 49,887
% Change:	**2.76%**
Payroll	**82.34%**
Other Expenses	**17.66%**
Total Revenue Budget	
FY24 Revenue Request	$ 1,991,872
FY23 Revenue Budget	$ 1,865,098
$ Change	$ 126,774
% Change	**6.80%**
Expenditure Change Highlights	
- Temp help increased to show actual usage for B&A care	$ 37,035
- Increase in funding for summer camp trips (Offset by revenue increase)	$ 13,275
Revenue Change Highlights	
- Youth programs increased	$ 12,990
- Summer camp increased (Fee increase)	$ 38,400
- B&A Increase (Fee increase)	$ 59,234
- Rental income increased	$ 16,150

Parks, Recreation & Facilities - Aquatics 10033303
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request		
FY24 Expenditure Request	$	564,029
FY23 Expenditure Budget	$	536,670
$ Change	$	27,359
% Change:		**5.10%**
Payroll		**78.12%**
Other Expenses		**21.88%**
Total Revenue Budget		
FY24 Revenue Request	$	318,714
FY23 Revenue Budget	$	243,981
$ Change	$	74,733
% Change		**30.63%**
Expenditure Change Highlights		
- Temp help increased for additional guard at pools	$	9,400
- Increased pool maintenance for aging pools	$	5,000
Revenue Change Highlights		
- Adaptive Recreation (Used to be called Therapeutic Recreation) return after Covid19	$	23,670
- Swimming lessons increased (Fee increase)	$	33,145
- Rental income increased (Fee increases)	$	22,700

Parks, Recreation & Facilities - Golf Course 10033304
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request	
FY24 Expenditure Request	$ 1,186,340
FY23 Expenditure Budget	$ 1,050,902
$ Change	$ 135,438
% Change:	**12.89%**
Payroll	**50.47%**
Other Expenses	**49.53%**
Total Revenue Budget	
FY24 Revenue Request	$ 1,851,500
FY23 Revenue Budget	$ 1,532,850
$ Change	$ 318,650
% Change	**20.79%**
Expenditure Change Highlights	
- Golf Course Supervisor added in FY23	$ 52,518
- Increase in temp help due to wage increases	$ 22,317
- Increased fees for Ghin Handicap (Offset by revenue)	$ 8,250
- Merchant fees increased for actual usage	$ 25,000
- Agricultural supplies increased for actual costs	$ 10,471
Revenue Change Highlights	
- Food sales increased	$ 7,500
- Ghin handicap revenue increased	$ 8,250
- Daily play increases (Fee increase)	$ 221,000
- Membership increases (Fee increase and additional memberships offered)	$ 62,500
- Pro Shop sales increased	$ 20,000
- Fewer tournaments	$ (10,000)

Parks, Recreation & Facilities - Golf Course Restaurant 10033305
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request		
FY24 Expenditure Request	$	32,960
FY23 Expenditure Budget	$	29,660
$ Change	$	3,300
% Change:		**11.13%**
Payroll		**0.00%**
Other Expenses		**100.00%**
Total Revenue Budget		
FY24 Revenue Request	$	32,960
FY23 Revenue Budget	$	32,260
$ Change	$	700
% Change		**2.17%**

Expenditure Change Highlights

- No major changes

Revenue Change Highlights

- No major changes

Parks, Recreation & Facilities - Ice Arena 10033306
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request

FY24 Expenditure Request	$	570,647
FY23 Expenditure Budget	$	531,153
$ Change	$	39,494
% Change:		**7.44%**
Payroll		**53.26%**
Other Expenses		**46.74%**

Total Revenue Budget

FY24 Revenue Request	$	596,050
FY23 Revenue Budget	$	546,225
$ Change	$	49,825
% Change		**9.12%**

Expenditure Change Highlights

- Upgraded Rec Programmer II to Event Services Staff in FY23	$	1,248
- Increased temp help due to reduction of FTEs from Covid19 (Down 1 Event Services Staff position still)	$	12,608
- Rink Services - Ice Out & In needed in FY24	$	9,125

Revenue Change Highlights

- Advertising sales increased	$	12,000
- Increased ice rentals	$	37,825

Parks, Recreation & Facilities - Public Assemblies 10033401
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request		
FY24 Expenditure Request	$	1,038,567
FY23 Expenditure Budget	$	924,265
$ Change	$	114,302
% Change:		**12.37%**
Payroll		**92.31%**
Other Expenses		**7.69%**
Total Revenue Budget		
FY24 Revenue Request	$	745,370
FY23 Revenue Budget	$	742,550
$ Change	$	2,820
% Change		**0.38%**
Expenditure Change Highlights		
- Event Manager added in FY23	$	52,073
- PT Booking Coordinator added in FY23	$	3,908
- Temp help increased for actual usage	$	25,000
Revenue Change Highlights		
- Reduced waterfront security charges	$	(20,000)
- Reduced parking revenue (Fewer chargin events)	$	(12,000)
- Increased commercial rentals at Expo	$	17,725
- Additional rentals at Ocean Gateway	$	15,255

Parks, Recreation & Facilities - Concessions 10033402
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request		
FY24 Expenditure Request	$	583,436
FY23 Expenditure Budget	$	532,466
$ Change	$	50,970
% Change:		**9.57%**
Payroll		**57.47%**
Other Expenses		**42.53%**
Total Revenue Budget		
FY24 Revenue Request	$	511,000
FY23 Revenue Budget	$	507,500
$ Change	$	3,500
% Change		**0.69%**
Expenditure Change Highlights		
- Temp help reduced	$	(15,000)
- Overtime increased	$	8,000
- Food expenses increased for actual costs	$	47,900
Revenue Change Highlights		
- Increased food sales	$	11,000
- Reduced cafe income	$	(7,500)

Parks, Recreation & Facilities - Custodial Services 10033404
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request

FY24 Expenditure Request	$	1,031,921
FY23 Expenditure Budget	$	1,003,164
$ Change	$	28,757
% Change:		**2.87%**
Payroll		**86.45%**
Other Expenses		**13.55%**

Total Revenue Budget

FY24 Revenue Request	$	-
FY23 Revenue Budget	$	-
$ Change	$	-
% Change		**#DIV/0!**

Expenditure Change Highlights

- $4 stipend for Porta Potty cleaning budgeted	$	20,800
- Increased overtime	$	7,500
- Expo floor refinishing removed	$	(10,000)

Parks, Recreation & Facilities - Merrill 10033405
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request		
FY24 Expenditure Request	$	221,519
FY23 Expenditure Budget	$	147,514
$ Change	$	74,005
% Change:		**50.17%**
Payroll		**71.60%**
Other Expenses		**28.40%**
Total Revenue Budget		
FY24 Revenue Request	$	646,000
FY23 Revenue Budget	$	571,425
$ Change	$	74,575
% Change		**13.05%**
Expenditure Change Highlights		
- 0.6 FTE Assistant Tech Director added in FY23	$	30,129
- Increased police/fire charges (Offset by revenue)	$	17,000
- Tech office window install	$	10,000
Revenue Change Highlights		
- Increased revenue from fire watch charged to renters	$	17,000
- Additional primary tenant shows	$	7,300
- Additional Commercial events	$	10,000
- Increased revenue rom Rent Percentage of net revenue from Box Office	$	35,000

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Parks, Rec & Facilities 33					
10033100 Total EXPENDITURE	$514,589	$510,551	$528,648	$14,059	2.73%
** **Parks Rec & Fac Administration NET**	**$514,589**	**$510,551**	**$528,648**	**$14,059**	**2.73%**
10033202 Total EXPENDITURE	$1,057,088	$987,659	$1,199,129	$142,041	13.44%
10033202 Total REVENUE	($167,605)	($142,571)	($154,005)	$13,600	-8.11%
** **Parks NET**	**$889,483**	**$845,088**	**$1,045,124**	**$155,641**	**17.50%**
10033203 Total EXPENDITURE	$834,291	$884,881	$883,527	$49,236	5.90%
10033203 Total REVENUE	($9,900)	($9,900)	($12,000)	($2,100)	21.21%
** **Forestry NET**	**$824,391**	**$874,981**	**$871,527**	**$47,136**	**5.72%**
10033204 Total EXPENDITURE	$942,489	$1,034,417	$1,031,807	$89,318	9.48%
10033204 Total REVENUE	($442,695)	($499,497)	($517,350)	($74,655)	16.86%
** **Athletic Facilities NET**	**$499,794**	**$534,920**	**$514,457**	**$14,663**	**2.93%**
10033205 Total EXPENDITURE	$785,723	$613,022	$696,000	($89,723)	-11.42%
10033205 Total REVENUE	($876,224)	($667,976)	($778,389)	$97,835	-11.17%
** **Cemeteries NET**	**($90,501)**	**($54,954)**	**($82,389)**	**$8,112**	**8.96%**
*** **Parks Division**	**$2,123,167**	**$2,200,035**	**$2,348,719**	**$225,552**	**10.62%**
10033302 Total EXPENDITURE	$1,809,159	$1,768,855	$1,859,046	$49,887	2.76%
10033302 Total REVENUE	($1,865,098)	($1,795,192)	($1,991,872)	($126,774)	6.80%
** **Recreation NET**	**($55,939)**	**($26,337)**	**($132,826)**	**($76,887)**	**-137.45%**
10033303 Total EXPENDITURE	$536,670	$535,686	$564,029	$27,359	5.10%
10033303 Total REVENUE	($243,981)	($273,382)	($318,714)	($74,733)	30.63%
** **Aquatics NET**	**$292,689**	**$262,304**	**$245,315**	**($47,374)**	**-16.19%**
10033304 Total EXPENDITURE	$1,050,902	$1,126,198	$1,186,340	$135,438	12.89%
10033304 Total REVENUE	($1,532,850)	($1,668,606)	($1,851,500)	($318,650)	20.79%
** **Riverside Golf Course NET**	**($481,948)**	**($542,408)**	**($665,160)**	**($183,212)**	**-38.01%**
10033305 Total EXPENDITURE	$29,660	$33,998	$32,960	$3,300	11.13%
10033305 Total REVENUE	($32,260)	($32,260)	($32,960)	($700)	2.17%
** **Golf Course Restaurant NET**	**($2,600)**	**$1,738**	**$0**	**$2,600**	**100.00%**
10033306 Total EXPENDITURE	$531,153	$567,674	$570,647	$39,494	7.44%
10033306 Total REVENUE	($546,225)	($572,750)	($596,050)	($49,825)	9.12%
** **Ice Arena NET**	**($15,072)**	**($5,076)**	**($25,403)**	**($10,331)**	**-68.54%**
*** **Recreation Division**	**($262,870)**	**($309,779)**	**($578,074)**	**($315,204)**	**-119.91%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
10033401 Total EXPENDITURE		$924,265	$996,846	$1,038,567	$114,302	12.37%
10033401 Total REVENUE		($742,550)	($800,440)	($745,370)	($2,820)	0.38%
**	**Public Assemblies Admin NET**	**$181,715**	**$196,406**	**$293,197**	**$111,482**	**61.35%**
10033402 Total EXPENDITURE		$532,466	$582,621	$583,436	$50,970	9.57%
10033402 Total REVENUE		($507,500)	($500,000)	($511,000)	($3,500)	0.69%
**	**Concessions NET**	**$24,966**	**$82,621**	**$72,436**	**$47,470**	**190.14%**
10033404 Total EXPENDITURE		$1,003,164	$976,314	$1,031,921	$28,757	2.87%
**	**Custodial Services NET**	**$1,003,164**	**$976,314**	**$1,031,921**	**$28,757**	**2.87%**
10033405 Total EXPENDITURE		$147,514	$206,116	$221,519	$74,005	50.17%
10033405 Total REVENUE		($571,425)	($651,025)	($646,000)	($74,575)	13.05%
**	**Merrill Auditorium NET**	**($423,911)**	**($444,909)**	**($424,481)**	**($570)**	**-0.13%**
***	**Public Assemblies**	**$785,934**	**$810,432**	**$973,073**	**$187,139**	**23.81%**
****	**Parks, Rec & Facilities Net**	**$3,160,820**	**$3,211,239**	**$3,272,366**	**$111,546**	**3.53%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Parks, Rec & Facilities 33						
*	**Payroll**	$8,017,221	$7,867,033	$8,480,935	$463,714	5.78%
*	**Benefits**	$63,502	$76,130	$66,492	$2,990	4.71%
*	**Administrative Svcs**	$102,535	$100,621	$108,770	$6,235	6.08%
*	**Contractual Services**	$561,423	$708,522	$735,762	$174,339	31.05%
*	**Maintenance & Repair**	$233,295	$217,224	$199,106	($34,189)	-14.65%
*	**Rentals**	$267,689	$301,537	$288,393	$20,704	7.73%
*	**Supplies**	$943,466	$1,050,438	$1,045,208	$101,742	10.78%
*	**Minor Capital Items**	$21,900	$27,741	$19,400	($2,500)	-11.42%
*	**Utilities**	$452,364	$448,417	$459,210	$6,846	1.51%
*	**Capital Outlay**	$35,738	$27,175	$24,300	($11,438)	-32.01%
****	**Parks, Rec & Facilities**	**$10,699,133**	**$10,824,838**	**$11,427,576**	**$728,443**	**6.81%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Parks, Rec & Facilities 33						
Parks Rec & Fac Administration 10033100						
*	**Payroll**	$435,371	$422,149	$458,535	$23,164	5.32%
*	**Benefits**	$1,200	$877	$1,200	$0	0.00%
*	**Administrative Svcs**	$23,490	$24,215	$27,990	$4,500	19.16%
*	**Contractual Services**	$9,100	$13,249	$7,150	($1,950)	-21.43%
*	**Maintenance & Repair**	$19,640	$26,284	$14,741	($4,899)	-24.94%
*	**Rentals**	$4,800	$2,476	$2,520	($2,280)	-47.50%
*	**Supplies**	$19,500	$19,796	$15,000	($4,500)	-23.08%
*	**Utilities**	$1,488	$1,505	$1,512	$24	1.61%
**	**Parks Rec & Fac Administration**	**$514,589**	**$510,551**	**$528,648**	**$14,059**	**2.73%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Parks 10033202						
*	**Payroll**	$783,263	$703,988	$917,113	$133,850	17.09%
*	**Benefits**	$11,820	$10,163	$13,220	$1,400	11.84%
*	**Administrative Svcs**	$11,025	$8,745	$4,025	($7,000)	-63.49%
*	**Contractual Services**	$69,700	$87,502	$79,700	$10,000	14.35%
*	**Maintenance & Repair**	$5,691	$4,339	$3,811	($1,880)	-33.03%
*	**Rentals**	$24,000	$28,863	$24,000	$0	0.00%
*	**Supplies**	$75,809	$81,748	$81,000	$5,191	6.85%
*	**Minor Capital Items**	$7,500	$6,000	$7,500	$0	0.00%
*	**Utilities**	$68,280	$56,311	$68,760	$480	0.70%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Parks**	**$1,057,088**	**$987,659**	**$1,199,129**	**$142,041**	**13.44%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Forestry 10033203						
*	**Payroll**	$680,861	$635,684	$715,597	$34,736	5.10%
*	**Benefits**	$8,335	$17,074	$8,335	$0	0.00%
*	**Administrative Svcs**	$9,005	$16,946	$5,505	($3,500)	-38.87%
*	**Contractual Services**	$87,300	$141,937	$107,300	$20,000	22.91%
*	**Maintenance & Repair**	$1,700	$1,500	$1,700	$0	0.00%
*	**Supplies**	$44,690	$62,312	$42,690	($2,000)	-4.48%
*	**Minor Capital Items**	$0	$7,386	$0	$0	---
*	**Utilities**	$2,400	$2,042	$2,400	$0	0.00%
**	**Forestry**	**$834,291**	**$884,881**	**$883,527**	**$49,236**	**5.90%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Athletic Facilities 10033204						
*	**Payroll**	$634,716	$656,120	$685,394	$50,678	7.98%
*	**Benefits**	$7,680	$6,872	$7,680	$0	0.00%
*	**Administrative Svcs**	$7,200	$4,797	$3,700	($3,500)	-48.61%
*	**Contractual Services**	$17,750	$25,731	$17,750	$0	0.00%
*	**Maintenance & Repair**	$25,000	$14,782	$23,000	($2,000)	-8.00%
*	**Rentals**	$44,484	$82,956	$73,284	$28,800	64.74%
*	**Supplies**	$136,299	$156,504	$144,799	$8,500	6.24%
*	**Minor Capital Items**	$9,400	$13,000	$9,400	$0	0.00%
*	**Utilities**	$59,960	$73,655	$66,800	$6,840	11.41%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Athletic Facilities**	**$942,489**	**$1,034,417**	**$1,031,807**	**$89,318**	**9.48%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Cemeteries 10033205						
*	**Payroll**	$587,250	$486,267	$485,417	($101,833)	-17.34%
*	**Benefits**	$4,692	$2,332	$4,092	($600)	-12.79%
*	**Administrative Svcs**	$4,880	$630	$5,780	$900	18.44%
*	**Contractual Services**	$26,672	$43,367	$97,372	$70,700	265.07%
*	**Maintenance & Repair**	$54,090	$19,300	$16,620	($37,470)	-69.27%
*	**Rentals**	$12,350	$11,506	$7,350	($5,000)	-40.49%
*	**Supplies**	$59,325	$29,492	$57,925	($1,400)	-2.36%
*	**Minor Capital Items**	$5,000	$1,355	$2,500	($2,500)	-50.00%
*	**Utilities**	$7,464	$3,336	$7,944	$480	6.43%
*	**Capital Outlay**	$24,000	$15,437	$11,000	($13,000)	-54.17%
**	**Cemeteries**	**$785,723**	**$613,022**	**$696,000**	**($89,723)**	**-11.42%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Recreation 10033302						
*	**Payroll**	$1,499,499	$1,469,470	$1,530,811	$31,312	2.09%
*	**Benefits**	$7,005	$6,325	$7,605	$600	8.57%
*	**Administrative Svcs**	$22,970	$19,931	$25,010	$2,040	8.88%
*	**Contractual Services**	$149,615	$147,926	$166,100	$16,485	11.02%
*	**Maintenance & Repair**	$10,500	$10,062	$10,811	$311	2.96%
*	**Rentals**	$51,800	$46,060	$50,860	($940)	-1.81%
*	**Supplies**	$48,490	$58,013	$55,255	$6,765	13.95%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$19,280	$11,068	$12,594	($6,686)	-34.68%
**	**Recreation**	**$1,809,159**	**$1,768,855**	**$1,859,046**	**$49,887**	**2.76%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Aquatics 10033303						
*	**Payroll**	$425,755	$425,542	$440,639	$14,884	3.50%
*	**Benefits**	$2,360	$2,300	$2,360	$0	0.00%
*	**Administrative Svcs**	$2,705	$3,287	$3,880	$1,175	43.44%
*	**Contractual Services**	$42,700	$44,900	$47,500	$4,800	11.24%
*	**Maintenance & Repair**	$3,100	$3,100	$3,800	$700	22.58%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$37,700	$37,682	$43,500	$5,800	15.38%
*	**Utilities**	$22,350	$18,875	$22,350	$0	0.00%
**	**Aquatics**	**$536,670**	**$535,686**	**$564,029**	**$27,359**	**5.10%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Riverside Golf Course 10033304						
*	**Payroll**	$531,151	$565,101	$598,757	$67,606	12.73%
*	**Benefits**	$5,240	$5,240	$6,400	$1,160	22.14%
*	**Administrative Svcs**	$10,245	$10,245	$19,495	$9,250	90.29%
*	**Contractual Services**	$56,575	$58,575	$83,575	$27,000	47.72%
*	**Maintenance & Repair**	$42,500	$42,500	$42,500	$0	0.00%
*	**Rentals**	$126,833	$126,833	$126,844	$11	0.01%
*	**Supplies**	$208,128	$230,506	$237,099	$28,971	13.92%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$70,230	$87,198	$71,670	$1,440	2.05%
**	**Riverside Golf Course**	**$1,050,902**	**$1,126,198**	**$1,186,340**	**$135,438**	**12.89%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Golf Course Restaurant 10033305						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Maintenance & Repair**	$6,762	$10,100	$7,500	$738	10.91%
*	**Rentals**	$2,160	$2,160	$2,160	$0	0.00%
*	**Supplies**	$0	$1,000	$1,000	$1,000	---
*	**Utilities**	$9,000	$9,000	$9,000	$0	0.00%
*	**Capital Outlay**	$11,738	$11,738	$13,300	$1,562	13.31%
**	**Golf Course Restaurant**	**$29,660**	**$33,998**	**$32,960**	**$3,300**	**11.13%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Ice Arena 10033306						
*	**Payroll**	$281,578	$297,218	$303,930	$22,352	7.94%
*	**Benefits**	$1,400	$1,493	$1,400	$0	0.00%
*	**Administrative Svcs**	$905	$1,425	$905	$0	0.00%
*	**Contractual Services**	$12,876	$15,998	$26,235	$13,359	103.75%
*	**Maintenance & Repair**	$28,530	$44,353	$25,840	($2,690)	-9.43%
*	**Rentals**	$1,262	$683	$1,375	$113	8.95%
*	**Supplies**	$23,650	$32,037	$28,010	$4,360	18.44%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$180,952	$174,467	$182,952	$2,000	1.11%
**	**Ice Arena**	**$531,153**	**$567,674**	**$570,647**	**$39,494**	**7.44%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Assemblies Admin 10033401						
*	**Payroll**	$853,235	$920,149	$958,717	$105,482	12.36%
*	**Benefits**	$2,640	$2,640	$2,760	$120	4.55%
*	**Administrative Svcs**	$6,650	$6,940	$8,960	$2,310	34.74%
*	**Contractual Services**	$36,223	$42,000	$42,000	$5,777	15.95%
*	**Maintenance & Repair**	$3,032	$3,032	$2,222	($810)	-26.72%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$17,845	$17,445	$17,000	($845)	-4.74%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$4,640	$4,640	$6,908	$2,268	48.88%
**	**Public Assemblies Admin**	**$924,265**	**$996,846**	**$1,038,567**	**$114,302**	**12.37%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Concessions 10033402						
*	**Payroll**	$332,116	$320,634	$335,326	$3,210	0.97%
*	**Benefits**	$2,520	$2,520	$2,620	$100	3.97%
*	**Administrative Svcs**	$3,460	$3,460	$3,520	$60	1.73%
*	**Contractual Services**	$15,640	$34,467	$15,540	($100)	-0.64%
*	**Maintenance & Repair**	$9,750	$9,750	$9,750	$0	0.00%
*	**Supplies**	$164,100	$206,910	$211,800	$47,700	29.07%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$4,880	$4,880	$4,880	$0	0.00%
**	**Concessions**	**$532,466**	**$582,621**	**$583,436**	**$50,970**	**9.57%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Custodial Services 10033404						
*	**Payroll**	$860,172	$813,376	$892,100	$31,928	3.71%
*	**Benefits**	$8,290	$17,494	$8,340	$50	0.60%
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Contractual Services**	$29,772	$29,772	$20,540	($9,232)	-31.01%
*	**Maintenance & Repair**	$6,000	$9,811	$9,811	$3,811	63.52%
*	**Supplies**	$98,930	$105,861	$101,130	$2,200	2.22%
*	**Utilities**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Custodial Services**	**$1,003,164**	**$976,314**	**$1,031,921**	**$28,757**	**2.87%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Merrill Auditorium 10033405						
*	**Payroll**	$112,254	$151,335	$158,599	$46,345	41.29%
*	**Benefits**	$320	$800	$480	$160	50.00%
*	**Contractual Services**	$7,500	$23,098	$25,000	$17,500	233.33%
*	**Maintenance & Repair**	$17,000	$18,311	$27,000	$10,000	58.82%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$9,000	$11,132	$9,000	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,440	$1,440	$1,440	$0	0.00%
**	**Merrill Auditorium**	**$147,514**	**$206,116**	**$221,519**	**$74,005**	**50.17%**
****	**Parks, Rec & Facilities**	**$10,699,133**	**$10,824,838**	**$11,427,576**	**$728,443**	**6.81%**

Department of Public Works (General Fund)
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$17,075,683
FY2023 Expenditure Final Budget		$16,313,403
$ Change		$ 762,280
% Change	4.67%	
Payroll	66.19%	
Other Expenses	33.81%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 6,215,651
FY2023 Revenue Final Budget		$ 5,896,834
$ Change		$ 318,817
% Change	5.4%	

Department of Public Works Administration 10031100
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$ 830,122
FY2023 Expenditure Final Budget		$ 787,173
$ Change		$ 42,949
% Change	5.46%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 351,601
FY2023 Revenue Final Budget		$ 339,183
$ Change		$ 12,418
% Change	3.66%	

Expenditure Highlights:

Payroll	$38,221

Department of Public Works Districting (Streets & Sidewalks) 10031202
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$ 1,948,821
FY2023 Expenditure Final Budget		$ 1.906,294
$ Change		$ 42,527
% Change	2.23%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 2,000
FY2023 Revenue Final Budget		$ 2,000
$ Change		$ -0-
% Change	0%	

Expenditure Highlights:

Payroll	$36,854
CDL training	$ 1,500
Graffiti removal	$ 2,000
Computer	$ 1,000

Department of Public Works Solid Waste 10031203
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$ 3,055,233
FY2023 Expenditure Final Budget		$ 2,807,094
$ Change		$ 248,139
% Change	8.84%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 2,500,125
FY2023 Revenue Final Budget		$ 2,405,293
$ Change		$ 94,832
% Change	3.94%	

Revenue Highlights:	
Impact of FY23 bag fee increase	$ 91,797
For full year (note: no bag fee increase in FY24)	
Expenditure Highlights:	
Payroll	$ 68,111
Pine Tree Waste	$ 31,000
Composting	$ 20,000
EcoMaine	$131,000

Department of Public Works Communications (Dispatch) 10031204
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$ 214,763
FY2023 Expenditure Final Budget		$ 199,907
$ Change		$ 14,856
% Change	7.43%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 77,329
FY2023 Revenue Final Budget		$ 71,989
$ Change		$ 5,340
% Change	7.42%	

Revenue Highlights:

Increase fees charged to Enterprise funds	$ 5,340

Expenditure Highlights:

Payroll	$ 13,066

Department of Public Works Portland Downtown District (PDD) 10031205
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$ 474,349
FY2023 Expenditure Final Budget		$ 411,055
$ Change		$ 63,294
% Change	15.40%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 474,349
FY2023 Revenue Final Budget		$ 411,055
$ Change		$ 63,294
% Change	15.40%	

Revenue Highlights:	
Contracted charges with PDD	$ 63,294
Expenditure Highlights:	
Payroll	$ 34,884
Temps (outside agency)	$ 20,000
Sander	$ 6,600

Department of Public Works Winter Operations (10031206)
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$1,450,068
FY2023 Expenditure Final Budget		$ 1,504,853
$ Change		$ (54,068)
% Change	-3.59%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 104,402
FY2023 Revenue Final Budget		$ 106,450
$ Change		$ (2,048)
% Change	-1.92%	

Revenue Highlights:

Decrease code violation charges (trending)	$ (2,050)

Expenditure Highlights:

Salt	$ 71,000
Snow Dump	$(131,000)

Department of Public Works Islands (10031207)
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$ 956,062
FY2023 Expenditure Final Budget		$ 823,097
$ Change		$ 132,965
% Change	16.15%	

Total Revenue Budget		
FY2024 Revenue Request per CM		$ -0-
FY2023 Revenue Final Budget		$ -0-
$ Change		$ -0-
% Change		

Expenditure Highlights:

Payroll	$39,282
Barge Service	$41,000
Cliff Road Gravel	$14,000
Dumpsters	$ 8,000
Roll Off Cans	$20,000
Equipment Rentals	$ 5,000
Cushing Brush (every other year)	$ 4,000

Department of Public Works Traffic Operations (10031208)
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$1,758,878
FY2023 Expenditure Final Budget		$1,667,028
$ Change		$ 91,850
% Change	5.51%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 6,450
FY2023 Revenue Final Budget		$ 10,450
$ Change		$ (4,000)
% Change	-38.28%	

Revenue Highlights:	
School Dept Electricity Chargeback	($4,000)
Expenditure Highlights:	
Payroll	$30,055
Maintenance Contract (On Target)	$30,000
Street Light Contract (Dhyan)	$10,000
Message Board	$20,000

Department of Public Works Transportation Engineering (10031302)
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$ 511,808
FY2023 Expenditure Final Budget		$ 484,194
$ Change		$ 27,614
% Change	5.70%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 1,296,424
FY2023 Revenue Final Budget		$ 1,286,868
$ Change		$ 9,556
% Change	0.74%	

Revenue Highlights:

Salary Chargebacks to CIP	($9,556)

Expenditure Highlights:

Payroll	$19,719
Professional Engineering Services	$ 3,000
Computer Equipment	$ 4,000

Department of Public Works Engineering (10031303)
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$ 1,392,734
FY2023 Expenditure Final Budget		$ 1,346,075
$ Change		$ 46,659
% Change	3.47%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 1,132,983
FY2023 Revenue Final Budget		$ 998,057
$ Change		$ 134,926
% Change	13.52%	

Revenue Highlights:	
Salary Chargebacks to CIP/Enterprise	$139,926
Reduction to Local Road Asst Prog	($ 5,000)
Expenditure Highlights:	
Payroll	$40,664
Professional training/dues etc	$ 4,200

Department of Public Works Fleet Services (10031400)
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request

FY2024 Expenditure Request per CM		$ 4,482,128
FY2023 Expenditure Final Budget		$ 4,376,633
$ Change		$ 105,495
% Change	2.41%	

Total Revenue Budget

FY2024 Revenue Request per CM		$ 269,988
FY2023 Revenue Final Budget		$ 265,489
$ Change		$ 4,499
% Change	1.69%	

Revenue Highlights:

Increase charges to Enterprise funds	$4,999

Expenditure Highlights:

Payroll	$ 192,148
RTA software Subscription	$ 27,000
Capital Outlays	($120,000)
HVAC Office Space	$ 12,000
Fuel	($ 7,815)

Department of Public Works Sewer Fund (Fund 570)
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$ 32,529,709
FY2023 Expenditure Final Budget		$ 29,217,955
$ Change		$ 3,311,754
% Change	11.33%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 32,626,957
FY2023 Revenue Final Budget		$ 29,318,982
$ Change		$ 3,307,975
% Change	11.28%	

Revenue Highlights:	
User Fees: 12.30 to 12.75 per HDF= 3.66% increase	$ 1,001,826
Fund Balance Appropriation	$ 2,312,536
Expenditure Highlights:	
Payroll	$ 61,736
Fringe Benefits	$ 40,057
PWD Assessment (19.5%)	$2,709,255
Debt Service	$ 570,748

Department of Public Works Stormwater Fund (Fund 571)
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$ 6,300,703
FY2023 Expenditure Final Budget		$ 4,866.386
$ Change		$ 1,434,317
% Change	29.47%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 6,599,914
FY2023 Revenue Final Budget		$ 5,146,546
$ Change		$ 1,453,368
% Change	28.24%	

Revenue Highlights:

User Fees: 7.50 per 1,200 sq ft = 3.33% increase	$ 164,101
Fund Balance Appropriation	$ 1,284,267

Expenditure Highlights:

Payroll	$ 68,881
Fringe Benefits	$ 88,228
Green Infrastructure Maintenance	$ 115,000
Watershed Assessments	$ 125,000
CMOM Maintenance Program	$ 175,000
Development of COP GI Infrastructure Planning, Design & Implementation Manual	$ 50,000
Debt Service	$ 744,735

Department of Public Works Street Openings (Fund 247)
FY2024 City Manager Recommended Budget Highlights
As of 4/24/2023

Total Expenditure Request		
FY2024 Expenditure Request per CM		$ 852,448
FY2023 Expenditure Final Budget		$ 764,845
$ Change		$ 87,603
% Change	11.45%	
Total Revenue Budget		
FY2024 Revenue Request per CM		$ 852,448
FY2023 Revenue Final Budget		$ 764,845
$ Change		$ 87,603
% Change	11.45%	

%

Revenue Highlights:	
License Fees	$ 9,000
Fund Balance Appropriation	$ 78,000
Expenditure Highlights:	
Payroll	$ 55,000
Fringe Benefits	$ 11,000
Computers	$ 24,000

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Public Works 31					
10031100 Total EXPENDITURE	$787,173	$689,730	$830,122	$42,949	5.46%
10031100 Total REVENUE	($339,183)	($339,183)	($351,601)	($12,418)	3.66%
** **Public Works Administration NET**	**$447,990**	**$350,547**	**$478,521**	**$30,531**	**6.82%**
10031202 Total EXPENDITURE	$1,906,294	$1,805,650	$1,948,821	$42,527	2.23%
10031202 Total REVENUE	($2,000)	($1,200)	($2,000)	$0	0.00%
** **Districting NET**	**$1,904,294**	**$1,804,450**	**$1,946,821**	**$42,527**	**2.23%**
10031203 Total EXPENDITURE	$2,807,094	$2,828,812	$3,055,233	$248,139	8.84%
10031203 Total REVENUE	($2,405,293)	($2,369,143)	($2,500,125)	($94,832)	3.94%
** **Solid Waste NET**	**$401,801**	**$459,669**	**$555,108**	**$153,307**	**38.15%**
10031204 Total EXPENDITURE	$199,907	$207,175	$214,763	$14,856	7.43%
10031204 Total REVENUE	($71,989)	($76,750)	($77,329)	($5,340)	7.42%
** **Communications NET**	**$127,918**	**$130,425**	**$137,434**	**$9,516**	**7.44%**
10031205 Total EXPENDITURE	$411,055	$429,175	$474,349	$63,294	15.40%
10031205 Total REVENUE	($411,055)	($411,055)	($474,349)	($63,294)	15.40%
** **Portland Downtown District NET**	**$0**	**$18,120**	**$0**	**$0**	**---**
10031206 Total EXPENDITURE	$1,504,853	$1,074,736	$1,450,785	($54,068)	-3.59%
10031206 Total REVENUE	($106,450)	($96,200)	($104,402)	$2,048	-1.92%
** **Winter Operations NET**	**$1,398,403**	**$978,536**	**$1,346,383**	**($52,020)**	**-3.72%**
10031207 Total EXPENDITURE	$823,097	$948,298	$956,062	$132,965	16.15%
10031207 Total REVENUE	$0	$0	$0	$0	---
** **Island Services NET**	**$823,097**	**$948,298**	**$956,062**	**$132,965**	**16.15%**
10031208 Total EXPENDITURE	$1,667,028	$1,431,187	$1,758,878	$91,850	5.51%
10031208 Total REVENUE	($10,450)	($5,350)	($6,450)	$4,000	-38.28%
** **Traffic & Transportation Ops NET**	**$1,656,578**	**$1,425,837**	**$1,752,428**	**$95,850**	**5.79%**
*** **PW Operations**	**$6,312,091**	**$5,765,335**	**$6,694,236**	**$382,145**	**6.05%**
10031302 Total EXPENDITURE	$484,194	$490,460	$511,808	$27,614	5.70%
10031302 Total REVENUE	($1,286,868)	($1,718,000)	($1,296,424)	($9,556)	0.74%
** **Transportation Engineering NET**	**($802,674)**	**($1,227,540)**	**($784,616)**	**$18,058**	**2.25%**
10031303 Total EXPENDITURE	$1,346,075	$1,278,764	$1,392,734	$46,659	3.47%
10031303 Total REVENUE	($998,057)	($1,000,728)	($1,132,983)	($134,926)	13.52%

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
**	**Engineering NET**	**$348,018**	**$278,036**	**$259,751**	**($88,267)**	**-25.36%**
***	**PW Engineering Division**	**($454,656)**	**($949,504)**	**($524,865)**	**($70,209)**	**-15.44%**
10031400	Total EXPENDITURE	$4,376,633	$4,326,550	$4,482,128	$105,495	2.41%
10031400	Total REVENUE	($265,489)	($289,496)	($269,988)	($4,499)	1.69%
**	**Fleet Services NET**	**$4,111,144**	**$4,037,054**	**$4,212,140**	**$100,996**	**2.46%**
****	**Public Works Net**	**$10,416,569**	**$9,203,432**	**$10,860,032**	**$443,463**	**4.26%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Public Works 31						
*	**Payroll**	$8,923,143	$8,348,462	$9,427,685	$504,542	5.65%
*	**Benefits**	$72,148	$89,315	$77,840	$5,692	7.89%
*	**Administrative Svcs**	$119,062	$84,542	$95,302	($23,760)	-19.96%
*	**Contractual Services**	$2,487,265	$2,481,405	$2,615,676	$128,411	5.16%
*	**Maintenance & Repair**	$1,505,767	$1,527,467	$1,585,637	$79,870	5.30%
*	**Rentals**	$500,080	$372,335	$504,340	$4,260	0.85%
*	**Supplies**	$2,007,772	$2,032,085	$2,147,091	$139,319	6.94%
*	**Minor Capital Items**	$50,348	$41,250	$94,188	$43,840	87.07%
*	**Utilities**	$471,316	$326,496	$467,924	($3,392)	-0.72%
*	**Capital Outlay**	$176,502	$207,180	$60,000	($116,502)	-66.01%
****	**Public Works**	**$16,313,403**	**$15,510,537**	**$17,075,683**	**$762,280**	**4.67%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Works 31						
Public Works Administration 10031100						
*	**Payroll**	$722,621	$632,255	$760,842	$38,221	5.29%
*	**Benefits**	$1,920	$850	$1,400	($520)	-27.08%
*	**Administrative Svcs**	$11,310	$8,050	$12,410	$1,100	9.73%
*	**Contractual Services**	$3,750	$1,675	$3,600	($150)	-4.00%
*	**Maintenance & Repair**	$30,390	$29,450	$32,040	$1,650	5.43%
*	**Rentals**	$3,000	$2,200	$3,000	$0	0.00%
*	**Supplies**	$13,750	$14,150	$15,450	$1,700	12.36%
*	**Utilities**	$432	$1,100	$1,380	$948	219.44%
**	**Public Works Administration**	**$787,173**	**$689,730**	**$830,122**	**$42,949**	**5.46%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Districting 10031202						
*	**Payroll**	$1,656,699	$1,540,500	$1,693,553	$36,854	2.22%
*	**Benefits**	$11,270	$22,100	$11,110	($160)	-1.42%
*	**Administrative Svcs**	$13,320	$13,750	$9,850	($3,470)	-26.05%
*	**Contractual Services**	$60,430	$70,850	$59,783	($647)	-1.07%
*	**Maintenance & Repair**	$3,050	$2,850	$2,500	($550)	-18.03%
*	**Rentals**	$14,500	$16,500	$14,500	$0	0.00%
*	**Supplies**	$142,825	$136,000	$153,325	$10,500	7.35%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$4,200	$3,100	$4,200	$0	0.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Districting**	**$1,906,294**	**$1,805,650**	**$1,948,821**	**$42,527**	**2.23%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Solid Waste 10031203						
*	**Payroll**	$1,037,137	$1,020,000	$1,105,248	$68,111	6.57%
*	**Benefits**	$9,860	$10,100	$14,700	$4,840	49.09%
*	**Administrative Svcs**	$16,587	$12,392	$5,867	($10,720)	-64.63%
*	**Contractual Services**	$1,722,230	$1,764,690	$1,898,238	$176,008	10.22%
*	**Maintenance & Repair**	$5,280	$5,280	$10,960	$5,680	107.58%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$11,200	$11,550	$19,020	$7,820	69.82%
*	**Utilities**	$4,800	$4,800	$1,200	($3,600)	-75.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Solid Waste**	**$2,807,094**	**$2,828,812**	**$3,055,233**	**$248,139**	**8.84%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Communications 10031204						
*	**Payroll**	$184,532	$192,100	$197,598	$13,066	7.08%
*	**Benefits**	$1,125	$1,125	$1,125	$0	0.00%
*	**Administrative Svcs**	$100	$100	$100	$0	0.00%
*	**Contractual Services**	$7,000	$7,500	$8,000	$1,000	14.29%
*	**Maintenance & Repair**	$500	$500	$500	$0	0.00%
*	**Rentals**	$1,100	$700	$1,340	$240	21.82%
*	**Supplies**	$5,550	$5,150	$6,100	$550	9.91%
**	**Communications**	**$199,907**	**$207,175**	**$214,763**	**$14,856**	**7.43%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Portland Downtown District 10031205						
*	**Payroll**	$387,355	$353,000	$422,239	$34,884	9.01%
*	**Benefits**	$3,450	$9,900	$3,450	$0	0.00%
*	**Administrative Svcs**	$390	$250	$400	$10	2.56%
*	**Contractual Services**	$300	$50,325	$20,400	$20,100	6700.00%
*	**Maintenance & Repair**	$300	$300	$300	$0	0.00%
*	**Rentals**	$360	$200	$360	$0	0.00%
*	**Supplies**	$14,900	$14,200	$18,600	$3,700	24.83%
*	**Minor Capital Items**	$0	$0	$6,600	$6,600	---
*	**Utilities**	$4,000	$1,000	$2,000	($2,000)	-50.00%
**	**Portland Downtown District**	**$411,055**	**$429,175**	**$474,349**	**$63,294**	**15.40%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Winter Operations 10031206						
*	**Payroll**	$435,396	$263,500	$426,634	($8,762)	-2.01%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$15,600	$12,500	$4,900	($10,700)	-68.59%
*	**Contractual Services**	$145,265	$51,500	$32,265	($113,000)	-77.79%
*	**Maintenance & Repair**	$5,000	$2,500	$5,000	$0	0.00%
*	**Rentals**	$447,500	$300,000	$447,500	$0	0.00%
*	**Supplies**	$454,856	$443,500	$533,250	$78,394	17.23%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,236	$1,236	$1,236	$0	0.00%
**	**Winter Operations**	**$1,504,853**	**$1,074,736**	**$1,450,785**	**($54,068)**	**-3.59%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Island Services 10031207						
*	**Payroll**	$561,192	$601,000	$600,474	$39,282	7.00%
*	**Benefits**	$4,935	$3,800	$5,645	$710	14.39%
*	**Administrative Svcs**	$6,700	$4,700	$1,100	($5,600)	-83.58%
*	**Contractual Services**	$169,070	$170,520	$211,270	$42,200	24.96%
*	**Maintenance & Repair**	$6,500	$6,500	$7,500	$1,000	15.38%
*	**Rentals**	$20,200	$25,000	$25,000	$4,800	23.76%
*	**Supplies**	$30,450	$82,050	$67,200	$36,750	120.69%
*	**Minor Capital Items**	$11,250	$11,250	$25,013	$13,763	122.34%
*	**Utilities**	$12,800	$12,800	$12,860	$60	0.47%
*	**Capital Outlay**	$0	$30,678	$0	$0	---
**	**Island Services**	**$823,097**	**$948,298**	**$956,062**	**$132,965**	**16.15%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Traffic & Transportation Ops 10031208						
*	**Payroll**	$585,291	$504,387	$615,646	$30,355	5.19%
*	**Benefits**	$4,390	$3,580	$4,870	$480	10.93%
*	**Administrative Svcs**	$6,565	$4,250	$8,605	$2,040	31.07%
*	**Contractual Services**	$335,415	$335,415	$335,415	$0	0.00%
*	**Maintenance & Repair**	$90,087	$90,087	$130,087	$40,000	44.40%
*	**Rentals**	$780	$500	$780	$0	0.00%
*	**Supplies**	$148,256	$147,466	$152,256	$4,000	2.70%
*	**Minor Capital Items**	$39,098	$30,000	$50,575	$11,477	29.35%
*	**Utilities**	$440,644	$299,000	$440,644	$0	0.00%
*	**Capital Outlay**	$16,502	$16,502	$20,000	$3,498	21.20%
**	**Traffic & Transportation Ops**	**$1,667,028**	**$1,431,187**	**$1,758,878**	**$91,850**	**5.51%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Transportation Engineering 10031302						
*	**Payroll**	$429,144	$443,570	$448,863	$19,719	4.59%
*	**Benefits**	$3,160	$2,760	$3,160	$0	0.00%
*	**Administrative Svcs**	$11,190	$8,000	$13,085	$1,895	16.93%
*	**Contractual Services**	$12,950	$10,475	$15,850	$2,900	22.39%
*	**Maintenance & Repair**	$20,000	$20,000	$20,000	$0	0.00%
*	**Rentals**	$0	$5	$0	$0	---
*	**Supplies**	$7,750	$5,650	$10,850	$3,100	40.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
**	**Transportation Engineering**	**$484,194**	**$490,460**	**$511,808**	**$27,614**	**5.70%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Engineering 10031303						
*	**Payroll**	$1,282,381	$1,233,150	$1,323,045	$40,664	3.17%
*	**Benefits**	$2,580	$1,600	$2,580	$0	0.00%
*	**Administrative Svcs**	$9,750	$7,800	$14,035	$4,285	43.95%
*	**Contractual Services**	$28,300	$16,800	$28,300	$0	0.00%
*	**Maintenance & Repair**	$5,560	$3,900	$5,650	$90	1.62%
*	**Rentals**	$1,560	$750	$780	($780)	-50.00%
*	**Supplies**	$14,900	$13,464	$16,100	$1,200	8.05%
*	**Utilities**	$1,044	$1,300	$2,244	$1,200	114.94%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Engineering**	**$1,346,075**	**$1,278,764**	**$1,392,734**	**$46,659**	**3.47%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fleet Services 10031400						
*	**Payroll**	$1,641,395	$1,565,000	$1,833,543	$192,148	11.71%
*	**Benefits**	$29,458	$33,500	$29,800	$342	1.16%
*	**Administrative Svcs**	$27,550	$12,750	$24,950	($2,600)	-9.44%
*	**Contractual Services**	$2,555	$1,655	$2,555	$0	0.00%
*	**Maintenance & Repair**	$1,339,100	$1,366,100	$1,371,100	$32,000	2.39%
*	**Rentals**	$11,080	$26,480	$11,080	$0	0.00%
*	**Supplies**	$1,163,335	$1,158,905	$1,154,940	($8,395)	-0.72%
*	**Minor Capital Items**	$0	$0	$12,000	$12,000	---
*	**Utilities**	$2,160	$2,160	$2,160	$0	0.00%
*	**Capital Outlay**	$160,000	$160,000	$40,000	($120,000)	-75.00%
**	**Fleet Services**	**$4,376,633**	**$4,326,550**	**$4,482,128**	**$105,495**	**2.41%**
****	**Public Works**	**$16,313,403**	**$15,510,537**	**$17,075,683**	**$762,280**	**4.67%**

Finance Department
Office of the Finance Director

DISTRIBUTE TO:	Members of the City Council and Interim City Manager
FROM:	Brendan T. O'Connell - Finance Director
DATE:	May 4, 2023
SUBJECT:	**FY24 Budget Frequently Asked Questions and Answers**

During the past several months and budget cycles the City has fielded many questions from residents of the City in regards to the budget and valuation. Many of these questions have come up repeatedly via phone, email and in person and we expect they may come up again in FY24. This memo is intended to summarize responses to many of the frequently asked questions ("FAQ").

This document will be updated as the FY24 budget process progresses with responses to any new frequently asked questions from the Finance Committee, City Council and public.

Question 1: I noticed the FY24 budget includes $150M of new estimated valuation. How does this growth benefit City and School revenues? (updated 4/26/2023)

The local assessed value grew by an estimated $150M from 4/1/22 to 4/1/23. This is a combination of new projects breaking ground or being completed, increases in existing property assessments and an estimate for tax appeals. This $150 million of new property value created an additional approximately $951,000 in tax revenue for municipal use ($150,000,000 of new property value divided by $1000 times the City portion of the mill rate of $6.34). This $150M of new property value also creates an additional approximately $1,117,500 in tax revenue for Portland Public School Department use ($150M / $1000 x PPS mill rate of $7.45). While this $150M of growth seems like a significant increase, it represented only a 0.102% overall increase to our FY23 valuation of approximately $14.73 billion, and can only fund a fraction of the cost increases and revenue losses we faced in FY24, many of which were outside of City control. These included the expiration of $7.4 million in one-time funding to address asylum seeker related expenditures, an estimated reduction of $1.7 million in State of Maine Revenue Sharing dollars, a $1.6M increase in Cumberland County tax payments, a $1.2M in pension obligation bond debt service, contractually obligated union compensation increases and other inflationary budget pressures. The increase in valuation only funded a fraction of these cost increases. It is also worth noting our valuation increase was significantly lower than the rate of inflation (0.1% valuation growth vs 7.0% inflation for calendar year 2022).

Question 2: What is the breakdown of the tax levy between City and School operations? Is it 50/50? How has the tax levy and mill rate broken down in the last several years? (updated 4/26/23)
The overall City of Portland approved tax rate for FY23 is $13.61 and the breakdown is not 50/50. The mil rate and tax levy is further broken down in the tax rate history table below. In FY23 the City mill rate was $6.05 (44.5% of total mill rate), the County mill rate was $0.51 (3.7% of total) and the Portland Public Schools mill rate was $7.05 (51.8% of total). Because of the City's revaluation in FY22, which dropped mill rates in proportion to the overall increase in valuation, progression of total taxes over time is difficult to follow. The second table on tax levy history (total amount of tax dollars collected to support each portion of the mill rate) provides easier to follow/understand data on trends in overall tax levy over time.

FY16 - FY23 City of Portland Tax Rate History & Breakdown

	MUNICIPAL PORTION				SCHOOL PORTION		OVERALL
Fiscal Year	City Tax Rate	City % of Total	County Tax Rate	County % of Total	School Tax Rate	School % of Total	City of Portland Tax Rate
FY16	$9.83	47.6%	$0.68	3.3%	$10.12	49.1%	$20.63
FY17	$10.08	47.8%	$0.70	3.3%	$10.33	48.9%	$21.11
FY18	$10.28	47.5%	$0.76	3.5%	$10.61	49.0%	$21.65
FY19	$10.55	46.9%	$0.79	3.5%	$11.14	49.6%	$22.48
FY20	$10.79	46.3%	$0.83	3.6%	$11.69	50.1%	$23.31
FY21	$10.75	46.1%	$0.87	3.7%	$11.69	50.2%	$23.31
FY22	$5.73	46.7%	$0.49	3.6%	$6.56	49.7%	$12.99
FY23	$6.05	44.5%	$0.51	3.7%	$7.05	51.8%	$13.61

FY16 - FY24 City of Portland Tax Levy History & Breakdown

	MUNICIPAL PORTION				SCHOOL PORTION		OVERALL
Fiscal Year	City Tax Levy	City % of Total	County Tax Levy	County % of Total	School Tax Levy	School % of Total	City of Portland Tax Levy
FY16	$75,785,193	47.6%	$5,240,009	3.3%	$78,073,211	49.1%	$159,098,413
FY17	78,445,570	47.8%	5,417,119	3.3%	80,331,376	48.9%	164,194,065
FY18	80,187,454	47.5%	5,907,743	3.5%	82,787,921	49.0%	168,883,118
FY19	83,323,749	46.9%	6,288,845	3.5%	88,003,431	49.5%	177,616,025
FY20	86,173,337	46.3%	6,640,316	3.6%	93,345,139	50.1%	186,158,792
FY21	86,743,535	46.1%	7,011,159	3.7%	94,338,744	50.2%	188,093,438
FY22	83,867,622	44.1%	7,147,309	3.8%	99,083,251	52.1%	190,098,182
FY23	89,023,703	44.4%	7,563,215	3.8%	103,851,071	51.8%	200,437,989
FY24 Rec	94,353,230	44.0%	9,206,423	4.3%	110,850,008	51.7%	214,409,661
The City portion of the overall tax levy has increased by $18.6M or 24.5% since FY16 (2.8% CAGR)							
The County portion of the overal tax levy has increased by $2.3M or 75.7% since FY16 (11.1% CAGR)*							
The School portion of the overall tax levy has increased by $32.8M or 47.0% since FY16 (4.5% CAGR)							

* Note: FY24 County Tax Levy inludes (and FY25 through FY28 will include) an additional $761,342.80 due to County change to 6/30 year end
CAGR = Compound Annual Growth Rate

Question 3: The City received significant Federal COVID relief funding. Can you provide an update on the American Rescue Plan Act of 2021 funding allocation process, any amounts appropriated by City Council and a project by project breakdown? (updated 4/26/2023)

The City of Portland received an allocation of $46,290,625 of funds in the American Rescue Plan Act of 2021 (ARPA). These funds were paid in two equal installments in 2021 and 2022. The City utilized a participatory budget process to allocate the majority of the funding during two separate funding cycles in 2021 and 2022. A public facing website and public comment portal was launched in summer 2021 and the City solicited feedback via City website and CivilSpace page, social media, direct mail, text alerts and public meetings. Approximately 4000 participants provided direct feedback via our ARPA surveys including the first and second tranche funding surveys, a public health survey and a business community survey. Hundreds of additional comments were received via email, in person, and in public forums held by the City and others. Dozens of meetings were held with external organizations, individual City Departments, our elected officials and other local governmental organizations as funding recommendations were finalized.

A breakdown of the projects funded, the amounts, and the dates funding was approved by City Council is included below (including current estimated funds remaining for FY24):

ARPA Funding Approvals, Amounts and Appropriations Breakdown - Total Funding of $46,290,625 (Click on each link below for additional detail / breakdown of City Council approved appropriations)		
PROJECT TITLE	AMOUNT	DATE FUNDING APPROPRIATED BY CITY COUNCIL
FY22 ARPA Funding - Revenue Replacement	$8,750,000	June 7, 2021
First Tranche Participatory Process - Various Community Priorities	$14,200,000	November 1, 2021
FY23 Funding to Support Public Health / Homelessness	$5,500,000	June 6, 2022
FY23 ARPA funding to fill GA reimbursement gap / address housing issues	$2,029,190	June 6, 2022
Vaccination Incentives and Employee Retention Program	$1,650,000	November 21, 2022
Second Tranche Participatory Process - Various Community Priorities	$11,200,000	November 21, 2022
Funding Available for Use in FY24 Operating Budget (NOTE - Any ARPA savings in FY23 will be applied to FY24 and the FY24 amount is expected to rise to $4.3M)	$2,961,435	TBD - Expected June 2023 as part of FY24 budget appropriations
GRAND TOTAL - ALL ARPA STATE AND LOCAL FISCAL RECOVERY FUNDS RECEIVED	**$46,290,625**	

Question 4: Can you provide additional information regarding impacts of changes to the combined tax rate / mill rate? For example, what amount of increase to the tax levy (in dollars) is equivalent to a 1% increase? Furthermore, what does a 1% increase mean for the median property owner in Portland? (updated 3/9/2023)

The FY23 combined mill rate for the City is $13.61 based on a total tax levy of $200,437,989. Based on FY23 figures:

- For every $147,290 of increase to the tax levy the mill rate would increase by $0.01.

- For every $2,004,617 of tax levy increase the mill rate would increase by 1%

- See chart below for thresholds and impact to taxpayer / median homeowner for 1-10% tax levy increases (please note these are COMBINED City/School mill rate impact)

	Mill Rate Increase	Tax Levy Increase	Impact to Median Homeowner
Increase of 1%	$ 0.14	$ 2,004,617	$ 51.04
Increase of 2%	$ 0.27	$ 4,009,234	$ 102.08
Increase of 3%	$ 0.41	$ 6,013,851	$ 153.11
Increase of 4%	$ 0.54	$ 8,018,468	$ 204.15
Increase of 5%	$ 0.68	$ 10,023,085	$ 255.19
Increase of 6%	$ 0.82	$ 12,027,701	$ 306.23
Increase of 7%	$ 0.95	$ 14,032,318	$ 357.26
Increase of 8%	$ 1.09	$ 16,036,935	$ 408.30
Increase of 9%	$ 1.22	$ 18,041,552	$ 459.34
Increase of 10%	$ 1.36	$ 20,046,169	$ 510.38
FY23 Mill Rate =		13.61	

Question 5: The City budget includes an assumed $4.2M of additional revenue as a result of a potential increase in State General Assistance reimbursement from 70 to 90%. Can you please explain this assumption in more detail, discuss implications if it did not move forward, and next steps in the Legislative process?

During last year's legislative session there was broad support to increase General Assistance reimbursement to 90% from the current 70%. However, last minute changes resulted in a one time allocation of funding to Portland and Lewiston rather than permanent changes in the reimbursement rate. Portland received a one time allocation of $7.4M in addition to the standard 70%.

In FY24 the City and our legislative delegation, along with many other municipalities and legislators from around the State, are again lobbying for a permanent increase in the GA reimbursement rate from 70 to 90%. If this legislation moves forward it would result in $4.2M of additional funding for the City. This funding HAS been included in our non-tax revenue estimates for FY24. If this funding is not received there would need to be a $4.2M increase to the tax levy (an additional 4.1% on top of the existing 7% in increase to the City tax levy) or other budget reductions/revenue sources would need to be identified in the amount of $4.2M. Either of these scenarios would be incredibly difficult for City staff or City taxpayers to deal with.

There are several bills in front of the 131st State of Maine legislature regarding general assistance including some yet to be proposed. For the most recent updates and discussion on each of these bills please refer to the City of Portland Legislative and Nominating Committee web page. Several Public Hearings on various General Assistance bills have been scheduled by the legislature on 5/4. See the following State Legislature Public Hearings page for more information.

Question 6: The State of Maine equalized valuation for Portland is over $12B but the local assessed value is well over $14B. What is the difference between these values and how do they impact my taxes? (updated 3/2/2023)

Answer from the Assessor's Office: The State Equalized Valuation (SEV) is used as the basis to apportion the county tax, state-municipal revenue sharing, road assistance (highway block grants), general assistance grants and, the largest piece, state aid for education. It is also used by some utilities, such as the Portland Water District in its assessment of wastewater fees to municipalities.

State aid is vital to our municipal finances. The formula used to calculate the various municipal shares of state aid employ a variety of variables, including valuation of taxable property. For the state aid to be distributed equitably, the variables used in the formulas must be consistent; that is, the valuation figures must reflect the same percentage of market value for every municipality. Municipalities are required to assess at no less than 70% of true and just market value for property tax purposes, but within that constraint there is great variability. Through the process known as State Equalized Valuation, Maine Revenue Services develops annually an equalized value of every organized municipality and the unorganized territory. The finished product reflects the 100% taxable value for the municipality but does not represent the actual valuation used within the municipality which can vary widely between different municipalities.

- The City has not appealed or challenged the State Equalized Valuation. We agree with their analysis and their final value and would have a difficult time proving they are incorrect.
- The current State Equalized Valuation is based on actual property sales on an approximately 1-2 year lag. Sales prices have risen continuously over the last several years so we know our SEV will continue to rise.
- The reason the City uses the $14B+ in its estimated projections is because this is the actual valuation that local taxes are levied against. The State's Equalized Value is not used to levy local property taxes, it is an indicator of what the actual 100% valuation should be. There is a wide difference between the two and this is one reason why we are undertaking a revaluation.
- While the State "certifies" their equalized value, this is only an aggregate total based on a sales ratio study of market data from the preceding 18-24 months. The State does not apportion or allocate individual uniform values to the 24,000+ parcels that make up the City of Portland.

Further information on SEV can be found:
Maine Revenue Services Property Tax Bulletin No. 1 - Maine State Valuation
Rule 201 - Rules of Procedures Used to Develop State Valuation

Question 7: How does the City of Portland's mill rate compare to those of surrounding towns? (note - data for this question gathered in early 2022 - this will be updated in April/May 2023)

The mill rate is not the only factor in calculation of a tax bill and the tax burden of a City overall. A City's local property tax assessment (and each individual property's local assessed value) is the other critical component to consider when comparing property taxes between communities. The "2022 Mill Rate Adjusted to 100% Assessment Ratio" column in the attached table serves the best comparison of Portland's mill rate vs other surrounding communities as it factors in all of the important components which make up a tax bill.

Greater Portland Area Tax Rate, Assessment Value and SEV Comparision

MUNICIPALITY	2022 Mill Rate	2022 Total Taxable Assessment	2022 State Equalized Valuation (SEV)	2022 Mill Rate Adjusted to 100% Assessment Ratio	2022 Total Tax Commitment	2022 Assessment Ratio
PORTLAND	$12.99	$14,621,611,570	$12,095,550,000	$15.70	$189,934,734	100%
CAPE ELIZABETH	$19.92	$1,744,145,500	$2,598,050,000	$13.37	$34,743,378	80%
SOUTH PORTLAND	$14.70	$4,862,587,400	$5,183,800,000	$13.79	$71,480,035	100%
GORHAM	$19.40	$1,693,304,660	$2,280,050,000	$14.41	$32,850,110	83%
YARMOUTH	$19.80	$1,838,519,725	$2,100,950,000	$17.33	$36,402,691	90%
WESTBROOK	$17.83	$2,302,663,000	$2,600,450,000	$15.79	$41,056,481	100%
FALMOUTH	$17.43	$2,689,962,000	$2,608,150,000	$17.98	$46,886,038	89%
WINDHAM	$12.60	$2,734,905,000	$2,608,150,000	$13.21	$34,459,803	100%
SCARBOROUGH	$15.02	$4,845,682,776	$4,988,750,000	$14.59	$72,782,155	100%
FREEPORT	$14.56	$1,961,260,564	$2,060,250,000	$13.86	$28,555,954	100%

2021 Mill Rate = Actual Mill rates for FY 2021
2021 Total Taxable Assessment = Acutal local taxable assessment for FY21
2021 State Equalized Valuation (SEV) represents the State's calculation of local property values based on actual sale prices from 12-18 months prior
Local Taxable Assessment as a % of SEV = indicator of whether local assessment is undervalued as a percentage of actual SEV
2021 Mill Rate Adjusted to 100% Assessment Ration = 2021 Mill Rate * Local Taxable Assessment as a % of SEV
2021 Total Tax Commitment = Actual local tax commitments for FY21

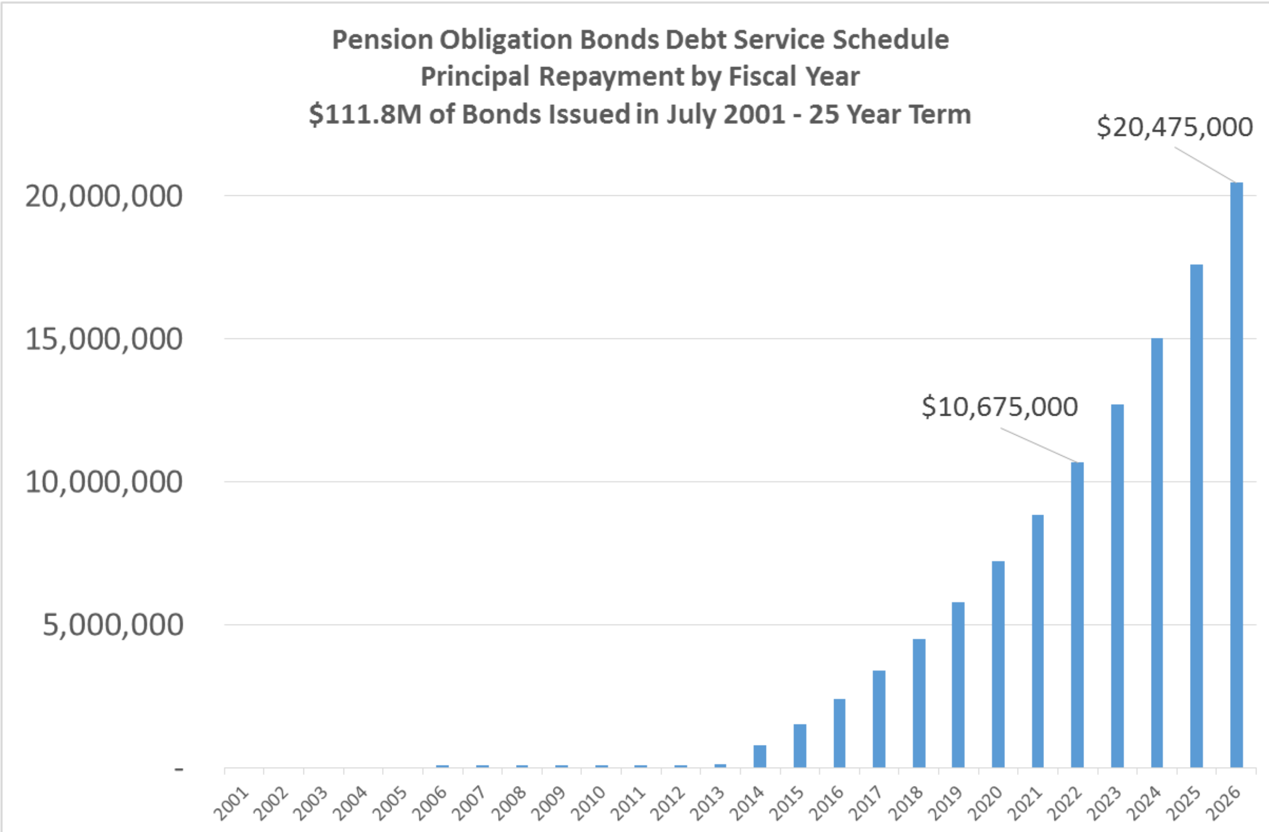
Question 8: Can staff provide details on how fundraising works in relation to the City's operating budget? Are there limitations on what items can be supplemented by fundraising? (updated 5/1/2022)

The City's spending of operating budget funds is authorized by an overall appropriation resolve passed during the City budget process. For programs supported either fully or partially via donations, the City budgets for the full amount of program expenditures within the appropriation resolve and also includes an estimate of the offsetting revenues in the resolve. City staff would be required to come back to City Council with an additional appropriation order if additional expenditures were required above and beyond what was already approved in the appropriation resolve. For example, if the City's overall operating budget was $1M, and the City needed to launch a new $50,000 program (supported by donations) midway through FY22 pushing total spending to $1.05M the City Manager would bring a new appropriation order to Council asking the Council to appropriate the additional $50,000 in donations, raising the overall appropriation to $1,050,000.

None of the programs currently being suggested for fundraising (in HHS, Parks & Recreation) have any restrictions that staff is currently aware of, but we would do further research before launching any specific new campaigns for any specific program or item.

Question 9: The FY24 budget calls for $2.8M of Assigned Fund Balance / Debt Service Reserve. Can you provide more detail on why this is appropriate and how it helps smoothen property tax rates from FY23-FY27? (updated 4/26/2022)

Over the last several years the City has achieved significant cost savings due to an aggressive strategy of refinancing previously issued debt at lower interest rates, renegotiating debt service related contracts, and making key vendor changes. These savings, currently held within the City's debt service fund reserves, are an integral part of staff strategy to smoothen property tax rates over the final five years of repayment of the City's $111.8M pension obligation bond. The structure of the pension obligation bonds, issued back in July 2001, was very unfavorable in later years of the debt. No significant principal repayment on the debt began until 2014 and debt service payments will increase by over $1.1M per year annually from FY24 through FY26. The final $22.3M debt service payment is due on 6/1/26 and in fiscal years thereafter (beginning in FY27) the City and School Department will have significantly more operating budget flexibility and likely a reduction in tax levy on both sides of the budget (City and Schools).


Pension Obligation Bonds Debt Service Schedule
Principal Repayment by Fiscal Year
$111.8M of Bonds Issued in July 2001 - 25 Year Term
$20,475,000
$10,675,000
20,000,000
15,000,000
10,000,000
5,000,000
-
2001
2002
2003
2004
2005
2006
2007
2008
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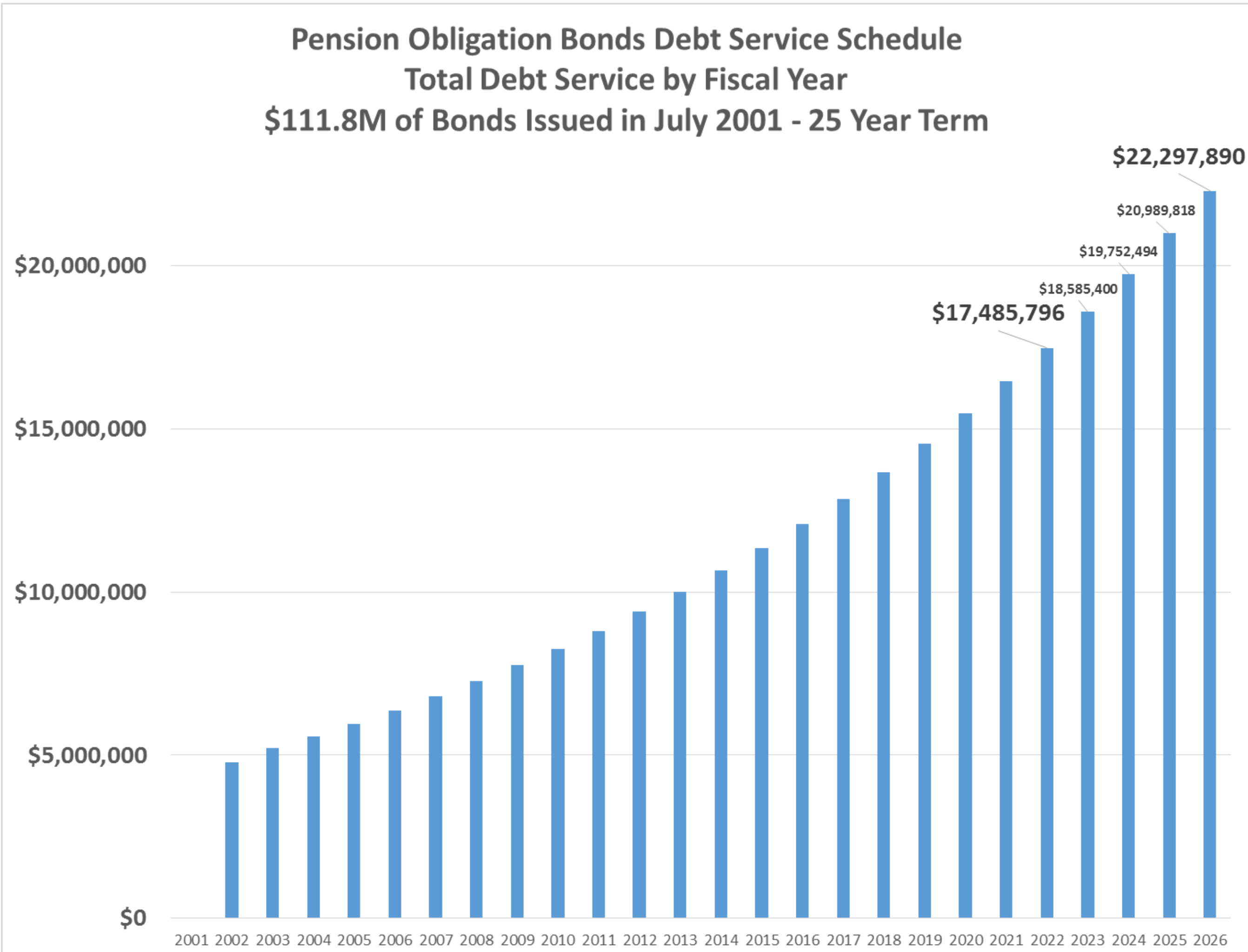


Over the next three fiscal years (FY24, FY25 and FY26) the City will recommend that City Council utilize up to $14M of the debt service reserve to smoothen property tax rates in each fiscal and offset the impacts of the increases in pension obligation bonds debt service. If not for use of this reserve the property tax levy would be $14M higher over the upcoming four fiscal years. Typically fund balance is only recommended for use vs ONE TIME expenditures. In this instance use of fund balance remains appropriate as the debt service expenses related to pension obligation bonds are not an ongoing operating expense - they will be going away for good in FY27 (final payment is due in FY26 and in the FY27 operating budget there will be $22.3M of capacity previously occupied by pension obligation debt service). Furthermore there are sufficient debt service reserves to cover the full amount of the increases in pension obligation bond debt service in each of the next four consecutive budget years. This use of the debt service reserve is this recommended approach from the Finance Department staff. Using pre-revaluation figures will result in a mill rate that is at least 72 cents lower than what the mill rate would have been if no debt service reserve was used.

The City's debt service reserve and the impending FY27 retirement of the pension obligation bonds also gives both the City and Schools flexibility in how new debt service expense impacts the property tax rate. In FY23 the City budget included use of approximately $2.1M of debt service reserve to pay debt service expense due on 5/1/23 related to principal repayment on recently issued debt related to four City elementary schools. By pushing the impact of the principal repayment expense into future fiscal years (the majority of the expense paid in FY27 after the pension obligation bonds are retired) the property tax / mill rate impact of the four school bonds can be spread over several fiscal years as was originally intended and requested by Portland Public Schools. One alternative that was considered was formally delaying principal repayment until July 2023 via a requested change to the amortization schedules but this would have significantly increased total debt service costs to the City, Schools and Enterprise funds overall. A second alternative that was considered was to delay the bond issue to July 2022 - however in the rising interest rate environment and due to the cash flow needs for the underlying projects this alternative was ruled out.

Principal	School-General		Lyseth		Longfellow		Presumpscot		Reiche		PPS TOTAL	TOTAL PPS DEBT SERVICE (NEW ISSUE)	AMOUNT TO BE CHARGED TO PPS OPERATING BUDGET
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest			
11/1/2022	-	16,149	-	985	-	163,617	-	296,934	-	177,893	655,578		
5/1/2023	43,094.68	16,516	2,629	1,007	436,635	167,336	792,410	303,683	474,732	181,936	2,419,977	3,075,555	950,000
11/1/2023	-	15,438	-	942	-	156,420	-	283,872	-	170,068	626,740		
5/1/2024	43,094.68	15,438	2,629	942	436,635	156,420	792,410	283,872	474,732	170,068	2,376,240	3,002,979	3,252,979
11/1/2024	-	14,361	-	876	-	145,504	-	264,062	-	158,199	583,002		
5/1/2025	43,094.68	14,361	2,629	876	436,635	145,504	792,410	264,062	474,732	158,199	2,332,502	2,915,504	3,415,504
11/1/2025	-	13,283	-	810	-	134,588	-	244,252	-	146,331	539,265		
5/1/2026	43,094.68	13,283	2,629	810	436,635	134,588	792,410	244,252	474,732	146,331	2,288,765	2,828,029	3,453,029
11/1/2026	-	12,206	-	745	-	123,672	-	224,442	-	134,463	495,527		
5/1/2027	43,094.68	12,206	2,629	745	436,635	123,672	792,410	224,442	474,732	134,463	2,245,027	2,740,554	3,491,109
11/1/2027	-	11,129	-	679	-	112,756	-	204,631	-	122,594	451,790		
5/1/2028	43,094.68	11,129	2,629	679	436,635	112,756	792,410	204,631	474,732	122,594	2,201,290	2,653,079	2,653,079
11/1/2028	-	10,051	-	613	-	101,841	-	184,821	-	110,726	408,052		
5/1/2029	43,094.68	10,051	2,629	613	436,635	101,841	792,410	184,821	474,732	110,726	2,157,552	2,565,604	2,565,604
11/1/2029	-	8,974	-	547	-	90,925	-	165,011	-	98,858	364,315		
5/1/2030	43,094.68	8,974	2,629	547	436,635	90,925	792,410	165,011	474,732	98,858	2,113,815	2,478,129	2,478,129
11/1/2030	-	7,897	-	482	-	80,009	-	145,201	-	86,990	320,577		
5/1/2031	43,094.68	7,897	2,629	482	436,635	80,009	792,410	145,201	474,732	86,990	2,070,077	2,390,654	2,390,654
11/1/2031	-	6,819	-	416	-	69,093	-	125,390	-	75,121	276,840		
5/1/2032	43,094.68	6,819	2,629	416	436,635	69,093	792,410	125,390	474,732	75,121	2,026,340	2,303,179	2,303,179
11/1/2032	-	5,742	-	350	-	58,177	-	105,580	-	63,253	233,102		
5/1/2033	34,965.09	5,742	2,133	350	354,266	58,177	642,926	105,580	385,176	63,253	1,652,568	1,885,671	1,885,671
11/1/2033	-	5,217	-	318	-	52,863	-	95,936	-	57,475	211,810		
5/1/2034	34,965.09	5,217	2,133	318	354,266	52,863	642,926	95,936	385,176	57,475	1,631,276	1,843,087	1,843,087
11/1/2034	-	4,693	-	286	-	47,549	-	86,292	-	51,698	190,518		
5/1/2035	34,965.09	4,693	2,133	286	354,266	47,549	642,926	86,292	385,176	51,698	1,609,984	1,800,503	1,800,503
11/1/2035	-	4,147	-	253	-	42,014	-	76,247	-	45,679	168,339		
5/1/2036	34,965.09	4,147	2,133	253	354,266	42,014	642,926	76,247	385,176	45,679	1,587,805	1,756,144	1,756,144
11/1/2036	-	3,578	-	218	-	36,257	-	65,799	-	39,420	145,273		
5/1/2037	34,965.09	3,578	2,133	218	354,266	36,257	642,926	65,799	385,176	39,420	1,564,739	1,710,012	1,710,012
11/1/2037	-	3,010	-	184	-	30,500	-	55,352	-	33,161	122,207		
5/1/2038	34,965.09	3,010	2,133	184	354,266	30,500	642,926	55,352	385,176	33,161	1,541,672	1,663,879	1,663,879
11/1/2038	-	2,420	-	148	-	24,522	-	44,502	-	26,661	98,253		
5/1/2039	34,886.17	2,420	2,128	148	353,466	24,522	641,474	44,502	384,307	26,661	1,514,515	1,612,768	1,612,768
11/1/2039	-	1,832	-	112	-	18,557	-	33,677	-	20,176	74,354		
5/1/2040	34,886.17	1,832	2,128	112	353,466	18,557	641,474	33,677	384,307	20,176	1,490,615	1,564,969	1,564,969
11/1/2040	-	1,221	-	74	-	12,371	-	22,452	-	13,451	49,569		
5/1/2041	34,886.17	1,221	2,128	74	353,466	12,371	641,474	22,452	384,307	13,451	1,465,831	1,515,400	1,515,400
11/1/2041	-	611	-	37	-	6,186	-	11,226	-	6,725	24,785		
5/1/2042	34,886.17	611	2,128	37	353,466	6,186	641,474	11,226	384,307	6,725	1,441,046	1,465,831	1,465,831
	780,282	**297,923**	**47,597**	**18,173**	**7,905,811**	**3,018,558**	**14,347,549**	**5,478,110**	**8,595,600**	**3,281,930**		**43,771,533**	**43,771,533**

Question 10: What property tax relief programs are available to City residents? What are the income limitations on the Property Tax Stabilization Program and the Portland Senior Tax Equity Program (P-STEP)? (updated 4/26/23)

The City has a Tax Relief web page (https://www.portlandmaine.gov/259/Tax-Relief) dedicated to our various property tax relief programs. Many of the programs we offer are only permitted by State law and we must follow the rules they provided for allowable municipal programs (listed below):

- PROPERTY TAX STABILIZATION PROGRAM FOR SENIOR CITIZENS
- MAINE PROPERTY TAX DEFERRAL PROGRAM
- PORTLAND SENIOR TAX EQUITY PROGRAM (P-STEP)
- MAINE HOMESTEAD EXEMPTION PROGRAM
- BUSINESS EQUIPMENT TAX REIMBURSEMENT (BETR)
- BUSINESS EQUIPMENT TAX EXEMPTION (BETE)
- MAINE INDIVIDUAL INCOME TAX - PROPERTY TAX FAIRNESS CREDIT
- BLIND EXEMPTION
- VETERANS EXEMPTION
- SURVIVING SPOUSE, MINOR CHILD OR WIDOWED PARENT OF A VETERAN
- CURRENT LAND USE PROGRAMS (Farmland, Open Space, Tree Growth, and Working Waterfront)

We recommend referring to the City's Tax Relief web pages (and applicable State web pages) for details around qualification criteria and income limitations on each program. However, as of 4/26/23 there were no income limitations within the **State of Maine Property Tax Stabilization program for Senior Citizens**. For the **Portland Senior Tax Equity Program (P-STEP)** the income limitations are set by the State and taxpayers must qualify and determine their limits via completion of the State form. An excerpt from the form detailing income limitations on the 2022 State Form PFTC is below:

Who is eligible?

You may qualify for a **refundable** Property Tax Fairness Credit up to $1,000 ($1,500 if you are 65 years of age or older) if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- You owned or rented a home in Maine during any part of the tax year and lived in that home as your principal residence during the year;
- Your total income during 2022 was less than the amount shown in the table below for your filing status and the number of qualifying children and dependents you claim:

If your Filing Status is:	AND Form 1040ME, line 13a is:		
⬇	0	OR 1	OR more than 1
	Your income must be less than:		
Single	$55,000	$55,000	$55,000
Head of Household	$70,000	$70,000	$86,250
Married filing Jointly or Qualifying Widow(er)	$70,000	$86,250	$86,250

- You paid property tax on your home (principal residence) in Maine during the tax year that is greater than 4% of your total income or you paid rent on your home (principal residence) in Maine during the tax year that is greater than 26.67% of your total income. **Note** that the amount of property tax or rent you can include may be limited. See line 7 on Schedule PTFC/STFC.

You may qualify for a **refundable** Sales Tax Fairness Credit up to $240, depending on the number of qualifying children and dependents on Form 1040ME, line 13a, if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- Your total income during 2022 was not more than $27,850 if filing single; $44,050 if filing head of household; or, $54,700 if married filing jointly or qualifying widow(er).

See the line 13 instructions below for more information.

Question 11: Are we able to create a discounted parking program for low to moderate income downtown workers? Either lower meter rates or lower City garage rates? (added 5/4/23)
We have not seen anything in any other municipalities regarding discounted meters for downtown workers. However the City has the benefit of owning several downtown garages and we have an existing **Park and Work** program. The purpose of the Park and Work program, since its inception about 30 years ago, has been to provide access to discounted parking for low to moderate income employees, or to unpaid volunteers. Portland Downtown administers the Park & Work program to employers for employees at or under 50% AMI. Employers or their employees pay for stickers to be adhered to parking tickets from the two city-owned and -operated garages, the Elm St. and Spring St. Garages, and the City of Portland subsidizes the cost. In the past several of the private parking facilities participated in the program, but for various reasons have decided to opt out of the Program

Understanding that discounting parking when it is at a premium does not make the most sense economically, Portland Downtown continues to partner with the City of Portland and other transportation partners on a multi-modal transportation marketing campaign to inform the public of options other than driving a car and parking downtown. Once here, it is very easy to walk, bike, bus, etc. in downtown, so we're excited to explore and share options.

Please visit the Portland Downtown Park & Work program page here for more information

Question 12: How many full time employee vacancies are in each department? (updated 2/7/23 and will be discussed in detail at the 5/11/23 Finance Committee meeting)

The list of vacancies (including general fund and enterprise funds) is attached below. As of February 7, 2023 there were 253 vacancies out of 1481 budgeted full time equivalent positions. These figures do not include shortages in other classes of employees (seasonal, on-call, etc) where the City has also experienced issues finding staff/filling shifts. The City is preparing an updated vacancy analysis for discussion with the Finance Committee at the 5/11 Finance Committee meeting.

Department / Position Title	**Bargaining Unit**	**# of Vacancies**		
City Clerk				
DEPUTY CITY CLERK	NON UNION	1	*Department Vacancy Total:*	1
			# of Budgeted EE's:	10
City Manager's Office				
CITY MANAGER	APPOINTED	1		

12

EXECUTIVE OFFICE MANAGER	NON UNION	1		
EXECUTIVE ASSISTANT (PT)	NON UNION	1		
			Department Vacancy Total:	3
			# of Budgeted EE's:	12
Assessor				
TAX ASSESSOR	EXECUTIVE	1	*Department Vacancy Total:*	1
			# of Budgeted EE's:	6
Finance				
TREASURY CASHIER CLERK	CEBA	1		
AP/STORMWATER CASHIER CL GF	CEBA	1		
SENIOR ACCOUNTANT - FINANCE	PROTECH	1	*Department Vacancy Total:*	3
			# of Budgeted EE's:	28
Corporation Counsel				
ASSOCIATE CORPORATE COUNSEL	NON UNION	1	*Department Vacancy Total:*	1
			# of Budgeted EE's:	9
Human Resources				
WORKFORCE DIV/INCLUSION SPEC	NON UNION	1		
SAFETY/TRAINING OFFICER-HR	NON UNION	1		
EMPLOYMENT SERVICES MANAGER	NON UNION	1	*Department Vacancy Total:*	3
			# of Budgeted EE's:	13
Parking				
PARKING CONTROL OFFICER	CEBA	1		
PARKING GAR CASHIER PTNB - ELM	CEBA	1		
PARKING GARAGE CASHIER - SP	CEBA	1		
MAINT WORKER I - SPRING ST	LABOR AND TRADES	1	*Department Vacancy Total:*	4
			# of Budgeted EE's:	32
Economic Dev / Housing				
DIR OF HOUSING & ECONOMIC DEV	EXECUTIVE	1		
DIR OFFICE ECON OPPORTUNITY	NON UNION	1		
BUSINESS PROGRAMS MANAGER	NON UNION	1		
OUTREACH/INITIA COORD	NON UNION	1		
PROG ASST/OFF ASSOC-CR PTLD	NON UNION	1	*Department Vacancy Total:*	5
			# of Budgeted EE's:	16

Police				
POLICE CHIEF	EXECUTIVE	1		
POLICE OFFICER	POLICE BENEVOLENT ASSOC	28	*Department Vacancy Total:*	29
			# of Budgeted EE's:	187
Fire				
FIREFIGHTER EMT-B	FIREFIGHTERS	8		
FIRE ALARM SPECIALIST	COMMUNICATIONS	1		
FIRE CAPTAIN EMT-I	FIREFIGHTERS	1		
FIRE LT EMT-I	FIREFIGHTERS	3	*Department Vacancy Total:*	13
			# of Budgeted EE's:	232
Dispatch				
TELECOMMUNICATOR	COMMUNICATIONS	16	*Department Vacancy Total:*	16
			# of Budgeted EE's:	36
Planning				
SENIOR PLANNER	PROTECH	1	*Department Vacancy Total:*	1
			# of Budgeted EE's:	17
Permitting				
PLAN REVIEW MANAGER	NON UNION	1		
LIFE SAFETY CEO/PLAN REVIEW-IN	CEBA	1		
LIC & REG ASSISTANT - BUS LIC	CEBA	1	*Department Vacancy Total:*	3
			# of Budgeted EE's:	39
Airport				
AIRPORT DEPUTY DIR ENG & FAC	NON UNION	1		
SR ADMIN OFFICER II - JETPORT	NON UNION	1		
AIRPORT MAINTENANCE WORKER II	LABOR AND TRADES	2		
AIRPORT OPS CENTER SUPER (40)	PROTECH	1		
LEAD AIRPORT OPS SUPERVISOR	PROTECH	2		
AIRPORT OPS COORDINATOR	PROTECH	2		
AIRPORT FAC TECH ASST I	LABOR AND TRADES	1		
AIRPORT FACILITIES MANAGER	NON UNION	1		
AIRPORT FAC IT MGR-JETPORT	NON UNION	1	*Department Vacancy Total:*	12
			# of Budgeted EE's:	60

IT				
IT- PROJECT MANAGER II	NON UNION	1		
IT-INFORMATION SECURITY OFF I	NON UNION	1		
IT SERVICE DESK TECHNICIAN	CEBA	1	*Department Vacancy Total:*	3
			# of Budgeted EE's:	18
Public Works				
DIRECTOR OF PUBLIC WORKS	EXECUTIVE	1		
ASSET MGMT TECH-ENG	CEBA	1		
AUTO TECH II	LABOR AND TRADES	1		
MAINT WORKER I - STREET	LABOR AND TRADES	1		
MAINT WORKER II - DISTRICTING	LABOR AND TRADES	2		
MAINT WORKER II -TRAFFIC	LABOR AND TRADES	1		
MAINT WORKER III - DISTRICTING	LABOR AND TRADES	5		
MAINT WORKER III - SOLID WASTE	LABOR AND TRADES	1		
MAINT WORKER III - TRAFFIC	LABOR AND TRADES	2		
MAINTENANCE WORKER III - PDD	LABOR AND TRADES	1		
SENIOR ENGINEER - ENGINEERING	PROTECH	1		
SERVICE WRITER	SUPERVISORS	1		
TRAFFIC SIGNAL REPAIR WORKER	LABOR AND TRADES	1		
TRANSPORTATION PROJ ENGINEER	PROTECH	1		
WATER RES SR TECH - FAC	LABOR AND TRADES	1		
WATER RES TECH II - FAC	LABOR AND TRADES	2		
WATER RES TECH II- STRMWTR	LABOR AND TRADES	1		
WATER RES TECH III -STRWTR	LABOR AND TRADES	1		
WATER RESOURCE PROJ ENGINEER	PROTECH	1		
WATER RESOURCES SR ENG	PROTECH	1	*Department Vacancy Total:*	27
			# of Budgeted EE's:	177
Parks, Recreation & Facilities				
PARK RANGER	CEBA	1		
CEMETERY MAINTENANCE FOREMAN	SUPERVISORS	1		
AQUATIC LEADER	PROTECH	1		
REC PROGRAMMER I PT - REC	CEBA	7		
REC PROGRAMMER II PT - REC	CEBA	3		
REC PROGRAMMER II - ICE	CEBA	1		
EVENT SERVICES STAFF PT	CEBA	5		
CUSTODIAL WRK PT-PRKS/REC/FC	LABOR AND TRADES	2	*Department Vacancy Total:*	21

			# of Budgeted EE's:	154
Public Buildings				
TRADES WORKER III - TRADES	LABOR AND TRADES	4		
BUILDING TRADES FOREMAN-TRADES	SUPERVISORS	1		
HVAC TECHNICIAN II-WF	LABOR AND TRADES	1	*Department Vacancy Total:*	6
			# of Budgeted EE's:	26
Barron Center				
CNA - NURSING	CEBA	41		
FAC MASTER ELECTRICIAN - BC	LABOR AND TRADES	1		
GERIATRIC SOCIAL WORKER	CEBA	1		
LICENSED DIETETIC TECHNICIAN	CEBA	2		
LPN - NURSING DIRECT CARE	CEBA	6		
MAINTENANCE WORKER III - BC	LABOR AND TRADES	1		
PRINCIPAL RN (BC)	PROTECH	2		
RN - NURSING DIRECT CARE	CEBA	4		
RSD	NON UNION	1		
RSD PT (PROJ) 22.50	NON UNION	1		
SUPPORT TEAM WORKER - HSKPNG	CEBA	3		
SUPPORT TEAM WORKER - LNDRY	CEBA	2		
SUPPORT TEAM WORKER - NTR	CEBA	6		
UNIT CLERK	CEBA	3	*Department Vacancy Total:*	74
			# of Budgeted EE's:	249
Public Health				
FINANCIAL MANAGER	NON UNION	1		
ACCOUNTANT - HEALTH	CEBA	1		
PROGRAM MGR-CLINICAL HLTH FH	NON UNION	1		
ADMIN ASSISTANT (PR)	CEBA	1		
COMM HLTH PROM SPEC (PR)	PROTECH	2		
PROGRAM COORD (PR)	NON UNION	1		
OFFICE ASSISTANT - FOREST AVE	CEBA	1	*Department Vacancy Total:*	8
			# of Budgeted EE's:	39
Social Services				
FINANCIAL ELIG SPEC PR	CEBA	3		
HUM SERV COUNSL CASE MGR GA	PROTECH	2		

MAINTENANCE WORKER III	LABOR AND TRADES	1		
HUMAN SERVICES SPECIALIST-FAM	CEBA	1		
SHELTER ATTENDANT	CEBA	7		
SHELTER SECURITY GUARD - OS	CEBA	2		
SR HUMAN SERV COUNSELOR - OSS	NON UNION	2	*Department Vacancy Total:*	18
			# of Budgeted EE's:	121
			Total # of Department Vacancies:	**253**
			Total # of Budgeted EE's:	**1,481**

FY24 Budget Summary

Total Expenditure Request

- FY24 Expenditure Request: $1,899,211
- FY23 Expenditure Budget: $1,571,267
- $ Change: $327,944
- % Change: 20.87%
- Total Expenditures to Payroll/Benefits: 71.71%
- Total Expenditures to Other Expenses: 28.29%

Total Revenue Budget

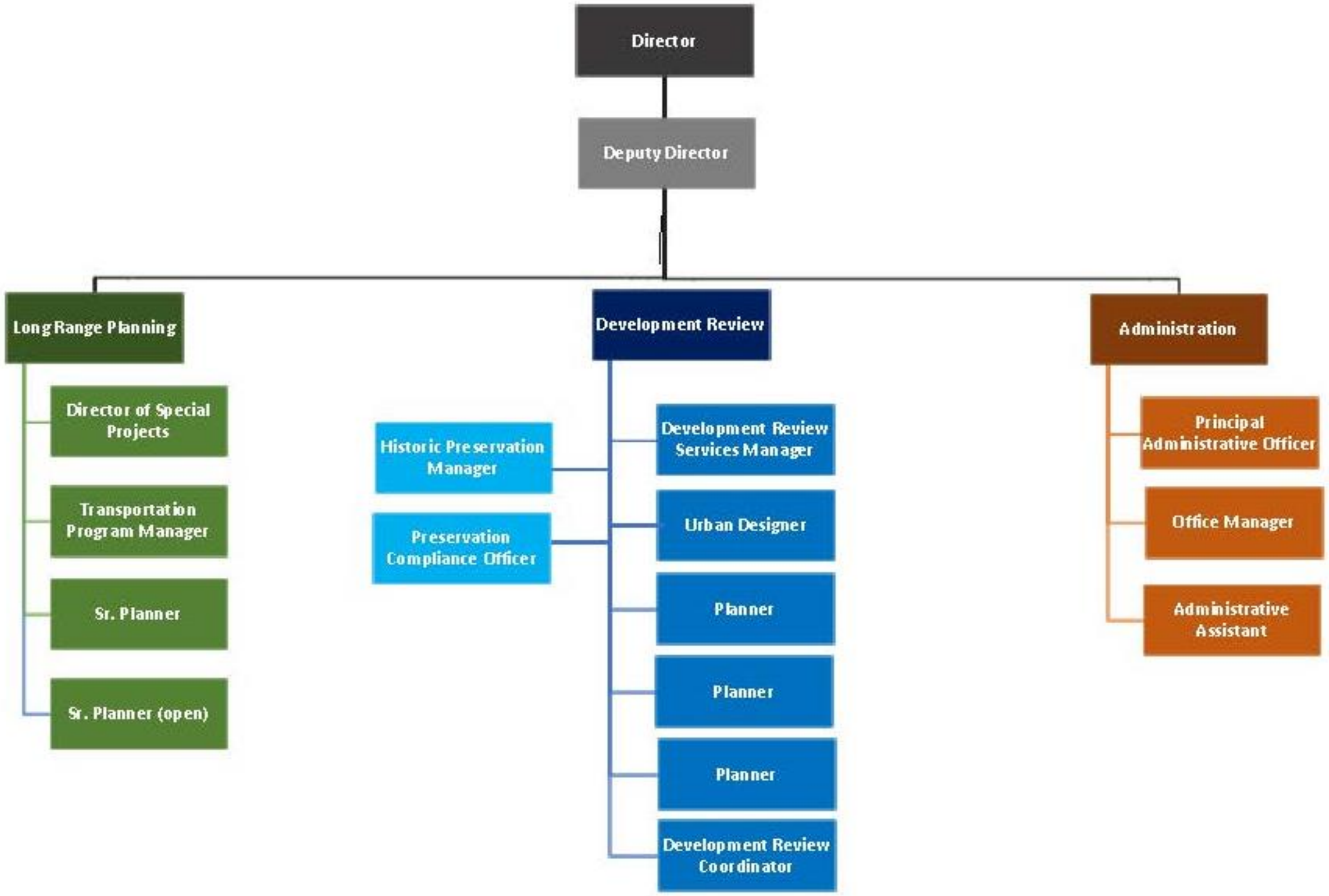
- FY24 Revenue Request: $855,350
- FY23 Revenue Budget: $683,322
- $ Change: $172,028
- % Change: 25.18%

Total Budget Net

- FY24 Request-Net: $1,043,861
- FY23 Budget-Net: $887,945
- $ Change: $155,916
- % Change: 17.56%

Includes MaineDOT cooperative agreement of $150,000 passthrough for City bikeshare program, which has no true impact to revenue or expenses. Controlling for these funds, **Expenditure change: 11.42%, Revenue change: 3.37%**

PLANNING & URBAN DEVELOPMENT DEPARTMENT
ORGANIZATION CHART



planning
& urban
development

Planning & Urban Development 2022 Highlights

Long Range Planning & Special Projects

- ReCode
  - Zoning for Climate Resilience
  - Shoreland Zoning updates
- Public Art
- Historic Preservation Impact Study
- Park & Open space planning:
  - Congress Square Redesign
  - Portland Harbor Common
  - Western Prom Gazebo
- Transportation Planning:
  - Oversaw the launch of the City's first bikeshare
  - Neighborhood Byway Network implementation
  - Better Bikeways Initiative
  - Libbytown Safety & Accessibility Project
  - East Coast Greenway/Veranda Street Bikeway
  - Union Branch Trail

Board & Committee Support

50+ Planning Board, Historic Preservation Board and PPAC meetings/year in addition to Council support as needed.

Development Review

- Major Site Plan approvals: 13
- Master Development Plan approvals: 1
- Subdivision approvals: 1
- Total Housing Units: 317 (2,325 2018-2022)
- Total Affordable IZ: 63 (223 2018-2022)
- IZ trust contributions: $848,530
- Hotel IZ trust contributions $707,916
- New On-site street trees: 268
- New EV chargers: 119
- Tree fund contributions: $29,600
- Bicycle parking spaces: 526
- Zoning map and/or text amendments: 7
- Historic Landmark designations: 1
- HP Certificates of Appropriateness (Board review): 19
- HP Certificates of Appropriateness (staff review): 22
- HP Building Permit (staff) reviews: 300+
- HP inspections: approx. 200
- DRC inspections: approx. 300